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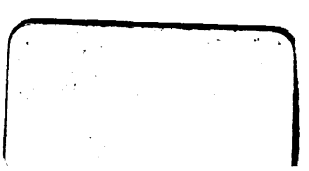

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Pay Department

MANUAL

FOR THE

PAY DEPARTMENT.

REVISED TO INCLUDE APRIL 30, 1898.

PUBLISHED

BY AUTHORITY OF THE SECRETARY OF WAR,

FOR USE IN THE

ARMY OF THE UNITED STATES.

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CONTENTS.

GENERAL DIVISION OF SUBJECTS.

	Page.
Paymaster-General, and general administration of department	5
Chief paymasters of departments	5
Bonds	6
Money accountability—Public moneys	6
Disbursing officers	7
Checks and check books	10
Certificates of deposit	11
Appropriations	13
Accounts current	13
Money vouchers	13
Transfers and assignments of claims	15
Administrative examination of money accounts	15
Aides de-camp	16
Clerks and messengers	17
Clothing	17
Commutation ofquarters	18
Deposits	19
Deserters	20
Discharge and final statements	21
Payments to officers	23
Pay during absence	25
Payments to cadets	26
Payments to enlisted men	26
Retired enlisted men	29
Additional pay of enlisted men	29
Retained pay	30
Retired pay	29
Indian scouts	31
Mileage and traveling expenses to officers	31
Traveling allowances of enlisted men	33
Reporter	34
Stoppages and forfeitures	34
Witnesses	37
Charges on rolls—Transportation and subsistence	36
Veterinary surgeons	36
Volunteers	38
Tables of pay of officers of the Army	38
Tables of pay of cadets, etc., at Military Academy	39
Tables of monthly pay of enlisted men	40, 41, 42
Tables of daily pay of officers	44, 45, 46, 47, 48
Four per cent interest table	49
Table of daily rates of pay	50, 51, 52, 53, 54, 55
Table of monthly pay—Enlisted men on retired list	43

ARMY PAYMASTER'S MANUAL.

PAYMASTER-GENERAL AND GENERAL ADMINISTRATION OF THE DEPARTMENT.

1. The Paymaster-General shall perform the duties of his office under the direction of the President.—*R. S., 1136.*

2. The Pay Department, under the direction of the Secretary of War, has charge of the supply and distribution of and accounting for funds for the payment of the Army and such other financial duties as are especially assigned to it.—*A. R., 1295.*

3. If the Paymaster-General shall learn that an officer has drawn pay more than once for the same period, he will immediately report the fact to the Adjutant-General for the consideration of the Secretary of War, and will call upon the officer to make refundment of the amount overdrawn.—*See A. R., 655.*

4. The Paymaster-General will keep in his office such records as may be necessary to show the deposits made by enlisted men of the Army.—*G. O., 51; A. G. O., 1872.*

5. The Paymaster-General will compile lists of distances.—*A. R., 1326.*

6. Chiefs of bureaus will see that funds in the hands of a disbursing officer are limited to his requirements for a brief period, and that as much as practicable of public moneys placed to his credit is kept with the Treasurer or an Assistant Treasurer of the United States. Estimates of funds should state the most convenient places of deposit.—*A. R., 580.*

7. Chiefs of bureaus may grant leaves for one month to officers of their respective corps serving under their immediate direction, or extend to that period those already granted to such officers.—*A. R., 48.*

CHIEF PAYMASTERS OF DEPARTMENTS.

8. The Department staff will include a Chief Paymaster, who will make a proportion of the payments in the command. *-A. R., 196.*

9. He will, under the direction of its commander, have control of all paymasters stationed therein, and be responsible for the payment of the troops of the command.—*A. R., 1296.*

10. Chief, and such other paymasters as may be required to do so, will transmit their periodical estimates for funds direct to the Paymaster General, stating the amounts required under each appropriation for pay of the Army. They will be held responsible for any unnecessary accumulation of funds supplied on their estimates, either in depositories or in the hands of paymasters under their control.—*Regs. Pay Dept.*

11. The amount of funds to be placed in each depository will be indicated by indorsement upon the face of the estimate.—*Cir. No. 98, Paymaster-General.*

12. Estimates for funds should be prepared and promptly mailed to reach the Paymaster-General's office not later than the 15th day of each month. The amount disbursed during the preceding month under the then current appropriation must be shown, and in case a greater or less sum than said amount is required for the succeeding month, the data for the estimated increase or decrease will be reported in the column of remarks.—*Regs. Pay Dept.*

13. The chief paymasters of departments will take timely measures to procure their funds and have them conveyed to their own stations. They will distribute as needed for payments to their subordinate paymasters, and give the latter all needed instructions. They are made responsible for the regular payment of the troops within their departments, subject to the orders of their respective military commanders.—*Circ. No. 68 and 76, P. M. G. O.*

14. Chief paymasters will see that their paymasters are supplied from time to time with the proper proportion of the several classes of funds as designated in the appropriations to make the payments assigned them.—*Circ. No. 76, P. M. G. O.*

15. Chief paymasters who forward communications from their subordinates to the Paymaster-General should indorse on them their remarks or opinion, without letters of transmittal; but they are enjoined to forward no communication inquiring for information, or for an expression of opinion upon matters of official business where their own opinion or action is competent to govern in the case.—*Paymaster-General, Nov. 7, 1863.*

16. Chief paymasters will, upon their monthly reports, which should be forwarded to the Paymaster-General as promptly as practicable after the first of every month, show the following data with reference to each officer borne thereon: The station of the officer at date of report; his duties during the month just past; date of commencement of absence from his proper station; whether on duty or on leave; the nature of such absence, with the authority therefor; date of rejoining station, and date of entry upon or relief from any duty. In case of payments to troops, the reports should specify the posts paid, with dates of payment and upon what muster (*Circ. 141, P. M. G. O.*). In addition to the above data, the following will be included in the report: (1) Payments at station to general-service detachments, etc.; (2) in cases of payments by check or by currency sent by express, the fact to be so noted in column of remarks; (3) special service (whether involving absence from station or not) on boards of survey, courts-martial, retiring or examining boards, etc., noting dates employed and authority therefor.—*P. M. G. to C. P. Ms., March 25, 1893.*

BONDS.

17. All officers of the Quartermaster's, Subsistence, and Pay departments, the chief medical purveyor and assistant medical purveyors, and all storekeepers shall, before entering upon the duties of their respective offices, give good and sufficient bonds to the United States in such sums as the Secretary of War may direct, faithfully to account for all public moneys and property which they may receive. The President may at any time increase the sums so prescribed.—*R. S., 1191.*

18. Chiefs of bureaus will see that such bonds are examined as to sufficiency of sureties at least once in two years.—*A. R., 571.*

Where a corporation is surety the above requirement is sufficiently complied with by the corporation filing semiannually in the War Department (office of the Judge-Advocate-General) the financial statement required by paragraph 574, A. R.—*Decision J. A. Gen.*

19. Sureties to bonds given by disbursing officers will be bound jointly and severally for the whole amount expressed therein, and must satisfy the Secretary of War that they are worth jointly double such amount, and each surety making affidavit that he is worth that sum over and above his debts and liabilities, and stating in the affidavit his place of residence.—*A. R., 572.*

20. For full instructions as to preparation of bonds see A. R., 573 to 578.

21. The official bonds of disbursing officers or agents which are filed in obedience to law in the office of the Second Comptroller (now Comptroller of the Treasury) are not surrendered on the final settlement of their accounts.—*2d Comp., May 29, 1843; June 1, 1843; July 12, 1844.*

MONEY ACCOUNTABILITY—PUBLIC MONEYS.

22. No advance of public moneys shall be made in any case whatever, except such advances to disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties, and to the fulfillment of the public engagements.—*R. S., 3648.*

23. The President may also direct such advances as he may deem necessary and proper to persons in the military service employed on distant stations, where the discharge of the pay and emoluments to which they may be entitled cannot be regularly effected.—*R. S., 3648.*

24. The use of moneys for purposes other than those for which appropriated, liquidation of liabilities of one fiscal year by use of moneys appropriated for another, and expenditures in a fiscal year of any sum in excess of appropriations for that year, or involving the Government in any contract for future payment of money in excess of appropriations, except as authorized by paragraph 515, are prohibited.—*A. R., 579.*

25. Lists of national-bank depositories, designated for the use of disbursing officers, with the amounts of securities filed by each with the United States Treasurer, will be published from time to time in orders from the Adjutant-General's Office.—*A. R., 581.*

26. Where there are two or more designated depositories in the same place, credits should be so regulated by each disbursing officer there stationed as to maintain, as far as possible (by deposits, disbursements, and transfers), a proportion between

the amount of his credit at each depository and the amount of securities filed by it with the United States Treasurer. Transfers from one depository to another are not authorized, except through the Treasury Department.—*A. R., 582.*

27. When an officer disburses money in different capacities, his deposits and accounts will be kept distinct, according to the bureaus to which they pertain.—*A. R., 583.*

28. Public moneys subject to disbursement coming into the hands of an officer from any source must be promptly placed by him to his credit with the Treasurer or an assistant treasurer of the United States or a duly designated depositary, or transferred to a disbursing officer of that branch of the public service to which the money pertains, in either of which cases a receipt will be obtained. Exceptions to this rule are allowed where a disbursing officer has been specially authorized by the Secretary of War to keep in his personal possession, at his own risk, the public moneys which have been intrusted to him for disbursement, and money in hand may be disbursed at once without being placed in depositaries if payments are due.—*A. R., 584.*

29. A disbursing officer ceasing to act as such, and having public funds to his credit in any office or bank, will at once inform the Secretary of the Treasury, stating what checks drawn against the same are still outstanding and unpaid.—*A. R., 585.*

30. All amounts of money held at the end of each fiscal year by the Treasurer, an assistant treasurer, or a designated depositary, credited to a disbursing officer whose account has remained unchanged, either by deposit or payment, for the space of three years, shall be covered into the Treasury, to be placed to the credit of such officer, if it be found that he is entitled to the credit.—*A. R., 586.*

31. Public funds will, in general, be transferred as follows: The officer making the transfer will draw his check, directing the depositary to place a stated amount to the official credit of the officer named therein. The check will be sent to the depositary and not to the officer in whose favor it is drawn. If it is necessary that the officer to whom the funds are transferred shall receive them without delay, the transferring officer may draw his check and transmit the same direct to the officer requiring them. In either case invoices of the funds transferred are sent to the receiving officer.—*A. R., 594.*

32. Funds will not be transferred from one appropriation for the use of another, by borrowing or otherwise.—*A. R., 595.*

DISBURSING OFFICERS.

33. The following returns will be rendered: A monthly account current, accompanied by abstracts of disbursements (with vouchers pertaining thereto), collections, deposits, and mileage; all of which must be mailed or otherwise sent to the Paymaster-General within ten days after the end of the month to which they relate.—*A. R., 626 and 627.*

34. Estimates of funds by chief paymasters will be forwarded monthly direct to the Paymaster-General.

35. Monthly report of pay operations to be made by chief paymasters and forwarded on the first day of each month direct to the Paymaster-General.

36. Annual report of checks issued three years or more prior to the close of each fiscal year will be made to the Secretary of the Treasury through the Paymaster-General.—*A. R., 602.*

37. All public officers of whatsoever character are required to keep safely, without loaning, using, depositing in banks or exchanging for other funds than as specially allowed by law, all the public money collected by them or otherwise at any time placed in their possession and custody, till the same is ordered by the proper department or officer of the Government to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by any law or by any regulation of the Treasury Department made in conformity to law.—*R. S., 3639.*

38. Military commanders, in directing payments, will not require the paymaster to be absent from his station on the last day of the month except for special reasons, which will be reported to the Adjutant-General of the Army.—*A. R., 1297.*

39. No officer disbursing money for the military service or directing the disbursement thereof shall be concerned individually, directly or indirectly, in the purchase or sale of any article intended for, used by, or pertaining to the department of the public service in which he is engaged.—*A. R., 587.*

40. No officer or clerk of a disbursing officer shall be interested in the purchase of any soldier's certificate of pay due or any other claim against the United States.—*A. R., 588.*

NOTE.—But when an officer purchases final statements simply as an accommodation to the soldier, and not himself profiting thereby, or when transfer is made to post exchange through the officer in charge thereof, payment will be admitted on the certificate of the officer, on the voucher, to the facts.

41. If any disbursing officer shall bet at cards or any game of hazard, his commanding officer will suspend his functions, require him to turn over all public funds in his keeping, and will immediately report the case to the proper bureau of the War Department. He will also report the case to the department commander, who will at once convene a court-martial for the trial of the officer.—*A. R., 590.*

42. Every disbursing officer, in opening his first account and before issuing any checks, will furnish the depositary on whom the checks are to be drawn with his official signature, duly verified by some officer whose signature is known to the depositary.—*A. R., 591.*

43. For every Treasury draft received by a depositary to be placed to the official credit of a disbursing officer, and for every deposit of funds made by the officer to his official credit, subject to payment of his checks, a receipt, numbered in serial order and giving the place and date of issue, will be furnished him by the depositary, setting forth the character of the funds, i. e., whether coin or currency. If the credit is made by a disbursing officer's check transferring funds, the essential items of the check will be enumerated, and if by a Treasury draft the warrant number. The title of the officer will be expressed and the title of the account will also show for what branch of the public service it is kept. The receipt, called "a disbursing officer's receipt," will be retained by the officer in whose favor it is made.—*A. R., 592.*

44. An officer is not authorized to insure public money or property and he will not be allowed credit for any expense paid for the collection of money on checks, except as provided for military attachés serving abroad.—*A. R., 593.*

45. No exchange of funds shall be made by any disbursing officer or agent of the Government of any grade or denomination whatever or connected with any branch of the public service, other than exchange for gold, silver, United States notes, and national-bank notes; and every such disbursing officer, when the means for his disbursements are furnished to him in gold, silver, or United States notes, shall make his payments in the moneys so furnished, or, when they are furnished to him in drafts, shall cause those drafts to be presented at their place of payment and properly paid according to law, and shall make his payments in the money so received for the drafts furnished, unless in either case he can exchange the means in his hands for gold and silver at par. And it shall be the duty of the head of the proper department immediately to suspend from duty any disbursing officer or agent who violates the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation and all the circumstances accompanying the same and within the knowledge of the Secretary, to the end that such officer or agent may be promptly removed from office or restored to his trust and the performance of his duties, as the President may deem just and proper.—*R. S., 3651.*

46. No officer of the United States shall, either directly or indirectly, sell or dispose of to any person, for a premium, any Treasury note, draft, warrant, or other public security not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security in his hands for disbursement, without making return of such premium and accounting therefor by charging the same in his accounts to the credit of the United States, and any officer violating this section shall be forthwith dismissed from office.—*R. S., 3652.*

47. Every officer of the United States concerned in the disbursement of the revenues thereof, who carries on any trade or business in the funds or debts of the United States or of any State, or in any public property of either, shall be deemed guilty of a misdemeanor and punished by a fine of three thousand dollars, and shall, upon conviction, be removed from office and forever thereafter be incapable of holding office under the United States.—*R. S., 1788.*

48. No person in the military service, whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation in any form whatever for the disbursement of public money or any other service or duty whatsoever, unless the same shall be authorized by law and explicitly set out in the appropriation.—*R. S., 1764 and 1765.*

49. Every officer charged with the payment of any of the appropriations made by act of Congress who pays to any clerk or other employee of the United States a sum less than that provided by law, and requires such employee to receipt or give a voucher for an amount greater than that actually paid to and received by him, is guilty of embezzlement, and shall be fined in double the amount so withheld from any employee of the Government, and shall be imprisoned at hard labor for the term of two years.—*R. S., 5483.*

50. If any officer charged with the disbursement of the public money accepts, receives, or transmits to the Treasury Department, to be allowed in his favor, any receipt or voucher from a creditor of the United States without having paid to such creditor in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion, by such officer, to his own use of the amount specified in such receipt or voucher.—*R. S., 5496.*

51. Every person having charge, possession, custody, or control of any money or other public property used or to be used in the military service, who, with intent to defraud the United States or willfully to conceal such money or other property, delivers or causes to be delivered, to any other person having authority to receive the same, any amount of such money or other property less than that for which he received a certificate or took a receipt, shall be imprisoned at hard labor for not less than one nor more than five years, or fined not less than one thousand nor more than five thousand dollars.—*R. S., 5438.*

52. Every officer of the United States and every person acting for or on behalf of the United States in any official capacity under or by virtue of the authority of any department or office of the Government thereof who asks, accepts, or receives any money or any contract, promise, undertaking, gratuity, or security for the payment of money or for the delivery or conveyance of anything of value with the intent to have his decision or action on any question, matter, cause, or proceeding which may at any time be pending or which may be by law brought before him in his official capacity or in his place of trust or profit, influenced thereby, shall be punished by a fine not more than three times the amount asked, accepted, or received, and by imprisonment not more than three years; and if he hold any place of profit or trust shall forfeit his office or place and shall thereafter be forever disqualified from holding any office of honor, trust, or profit under the United States—*R. S., 5501 and 5502.*

53. All officers, agents, or other persons who are charged with the safe-keeping, transfer, or disbursement of public moneys shall keep an accurate entry of each sum received and of each payment or transfer, and shall render distinct accounts of the application thereof, according to the appropriation under which the moneys may have been advanced to them. Every officer or agent who, having received public money which he is not authorized to retain as salary, pay, or emolument, fails to render his accounts for the same shall be deemed guilty of embezzlement and shall be fined in a sum equal to the amount of the money embezzled and shall be imprisoned not less than six months or more than ten years—*R. S., 3623.*

54. For the purpose of executing these provisions of law "the Treasurer and assistant treasurer and each designated depositary of the United States shall, at the end of the fiscal year, report to the Secretary of the Treasury the condition of every account standing, as specified in section 309 of the Revised Statutes, on the books of their respective offices, stating the name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit and the last debit made to each account."—*R. S., 310.*

55. Every disbursing officer who fails to deposit promptly with the Treasurer, an assistant treasurer, or some duly designated depositary, the public money intrusted to his charge, or who fails to keep safely, without loaning, using, or converting in any way, or exchanging for other funds, or depositing in other than a designated depository, the public money, or any portions thereof, collected or received by him, until he is duly authorized to transfer or disburse the same, shall be deemed guilty of embezzlement and punished accordingly.—*R. S., 5488, 5490, 5492.*

56. When a paymaster is ordered to turn over his funds and close his accounts he need turn over his actual money balance only. On resuming duty he will again take up the amount of the suspensions. When ordered to rebond he will turn over his actual money balance, but on resuming duty he will not take up on his new account current the amount of his suspensions under his old bond, against which they will remain charged until removed.—*P. M. G. Circular, No. 86.*

57. Disbursing officers can not bind the Government by drawing, in payment of claims, beyond the amount intrusted to them, and if, from unusual delay in presentation, the fund from which the check should have been paid becomes exhausted, the claim can not properly be recognized and settled by the accounting officers.—*2d Compt. Digest, par. 754, p. 106, ed. 1869.*

58. The assistant treasurer in New York represents to this office that many paymasters, on receipt of periodical statements from his office of their disbursing accounts showing what checks have been paid, etc., fail to make the examination and early reply required, and which is necessary for his (the assistant treasurer's) protection against frauds. Paymasters are enjoined and directed in all such cases, whether of statements from the New York or from other depositaries, to be prompt in this requirement, and not to neglect or omit it on any account.—*P. M. G. Circular, May 29, 1868.*

59. No person can, at his own option, create a legal claim on the United States by advancing his private funds or borrowing money for disbursement. No lien exists against the Government on such cases, and the only remedy is by application to Congress. Nor has he an equitable claim until he shows that the expenditure inured to the benefit of the public.—*2d Compt., Nov. 30, 1855, vol. 19, p. 116.*

60. Disbursing officers are precluded both by law and the Army Regulations from using private funds for public purposes, and explanations that advances are made to fulfill promises made by such officers are not sufficient.

61. Paymasters are forbidden to make deposits of private funds with any assistant treasurer or United States depositary to be checked out in their official capacity.—*P. M. G. Circular, No. 94.*

62. Paymasters are hereby notified that whenever moneys pertaining to deceased soldiers are deposited with them, whether accruing from sale of effects or otherwise, separate receipts should be given in each individual case. By authority from the Adjutant-General's Office, paymasters are directed to require these receipts, in duplicate, to be written out for their signature by the officer making the deposits.—*Circular No. 38, P. M. G. O.; A. R., 159.*

63. On the death of an officer in charge of public property or funds, his commanding officer will appoint a board of survey, which will inventory the same and make and submit the customary returns therefor, stating accurately amounts and condition. These the commanding officer will forward to the chief of the bureaus to which the property or money pertains, and he will designate an officer to take charge of such property or money until orders in the case are received from proper authority.—*A. R., 84.*

64. It is not the duty of paymasters or their clerks to write out the vouchers upon which officers demand payment. Especially is it not their duty to make copies of orders upon which payments are based and which are necessary to sustain the vouchers.—*P. M. G., Sept. 27, 1870.*

65. An official letter should refer to one subject only. Letters of transmittal will be used only when necessary, and when used must refer only to the matter transmitted. None are required with rolls, returns, or periodical reports. Telegrams will be followed by official copies sent by first mail.—*A. R., 752.*

NOTES.—1. Letters of transmittal will, however, accompany the monthly accounts of paymasters, as the date thereof will be the guaranty to the Auditor that the account was deposited in the mail within the time specified by law. 2. Proper names should be given in all correspondence regarding persons or personal accounts.

66. The post-office address of an officer's station will be given in his official letters. Indefinite designations of locality, which do not indicate where the letter was written, will not be used.—*A. R., 755.*

67. Official communications will be signed or authenticated with the pen and not by facsimiles. Signatures will be plainly and legibly written, with the rank and regiment or corps of the writer annexed; if by order, stating by whose order.—*A. R., 756.*

68. An officer will not be designated in orders nor addressed in official communications by any other title than that of his actual rank.—*A. R., 757.*

69. Each officer of the Pay Department, when ordered to a new station for permanent duty or to temporary duty at another station, will report at once by letter to the Paymaster-General the date of departure from his old or regular station and of arrival at his new or temporary station. The date of departure from station on leave of absence or on detached service, and date of return to regular from temporary station, or from leave of absence or detached service, will also be made matters of immediate and special report to this office. In all cases care will be taken to cite the number, date, and source of orders or instructions authorizing or directing the movements referred to in these reports. The term "detached service" will be understood to apply only to special (not disbursing) duty assigned to the officer, except in cases of service on courts-martial, boards of survey, etc., within the limits of the department in which he may be serving and requiring only brief absence, when no report will be required, as such absence, as well as absence on regular disbursing duty, will be fully accounted for in the monthly report of the chief paymaster provided for in the circular above cited.

70. On June 30 of each year all officers who have receipted for property purchased from funds supplied for contingent expenses at department headquarters will make return therefor to the chiefs of their respective bureaus, to whose satisfaction expenditures, losses, etc., will be explained. An officer accountable for such property will take duplicate receipts therefor when relieved, and will forward one of them to the proper chief of bureau with the return which he will then render, and file the other with his retained papers.—*A. R., 197.*

71. Each change of address, when on leave of absence or on detached service, should be at once reported by letter to the Adjutant-General of the Army through the Paymaster-General.—*Circ. No. 156, P. M. G. O.*

CHECKS AND CHECK BOOKS.

72. A disbursing officer may draw his check in favor of himself "or bearer" for making payments of amounts not exceeding $20; for making payments at a distance from a depository; or for making payments of fixed salaries due at a certain period, if the check be not drawn more than two days before the salaries become due. In all other cases checks will be made payable to "order" or "bearer," and will be drawn

only in favor of the persons, firms, or corporations by name, to whom the payments are to be made.—*A. R., 596.*

73. Each check of a disbursing officer must state on its face the object of the expenditure, and in case of payment to officers or enlisted men the period covered by the payment. Such statements must be brief but clear; as, for instance, "pay," "pay roll," or "payment of troops," adding the post or station; "purchase of subsistence" or other supplies, naming them; "on contract for construction," mentioning the fortification or other public work for which the payment is made; "payments under $20," etc. Payment is refused on all checks where this requirement is disregarded and report of the fact made to the Treasury.—*A. R., 597.*

74. When an original check of a disbursing officer, not exceeding $2,500 in amount, has been lost or destroyed, a duplicate check may be issued by him after six months and within three years of the date of the original, upon the owner filing with him the notice and proof of loss and the indemnity bond required by sections 3646 and 3647, Revised Statutes, and act of February 16, 1885. In case the disbursing officer who issued the original check is no longer in the service, notice and proof of the loss and the indemnity bond will be sent to the Secretary of Treasury prior to the issue of a duplicate check. The proper accounting officer of the Treasury will state an account in favor of the owner of said check and charge the amount thereof to the account of such officer. Instructions for the execution and use of the affidavit and bond and the issue of the duplicate check accompany the blank form furnished by the Treasury Department.—*A. R., 599.*

75. In case of the death, resignation, or removal from active service of a disbursing officer any check previously drawn by him and not presented for payment within four months of its date will not be paid until its correctness shall have been attested by the Secretary or Assistant Secretary of the Treasury.—*A. R., 600.*

76. A check drawn by a disbursing officer still in active service, presented before it shall have been issued three full fiscal years, will be paid in the usual manner by the office or bank on which it is drawn, and from funds to the credit of the drawer.—*A. R., 601.*

77. At the close of each fiscal year each disbursing officer will make a return to the Secretary of the Treasury, through the proper channels, of all outstanding checks issued by him three years or more prior thereto, giving the names of payees and their residences when known, the purposes for which and places on which the checks were drawn, with amounts, numbers, and dates of same, and the numbers of vouchers received therefor.—*A. R., 602.*

78. At the close of each fiscal year all amounts remaining to the credit of a disbursing officer represented by checks or drafts drawn upon the Treasurer, an assistant treasurer, or any designated depository three years or more prior thereto, will be covered into the Treasury and there stand to the credit of the payees in an appropriation account denominated "Outstanding liabilities."—*A. R., 603.*

79. A check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in the Treasury Department. For this purpose the check will be transmitted through the proper channels to the Secretary of the Treasury.—*A. R., 604.*

80. Official check books are issued by the Treasurer and assistant treasurers of the United States direct to disbursing officers who have public money on deposit with them. Rules for issue, transfer, etc., of these check books accompany each book.—*A. R., 605.*

81. Official check books on national bank depositories are furnished by chiefs of bureaus by whom records of blank checks issued will be kept, and to whom unused checks will be returned. In making payments only official checks will be used.—*A. R., 606.*

82. Mutilated official checks will be forwarded to the depository to which they pertain, and a record of the date of transmission made on the stub.—*A. R., 607.*

NOTE.—Mutilated and canceled checks will be forwarded through the Paymaster-General.

83. A paymaster changing station or leaving the service will furnish to his chief paymaster a list of his outstanding checks, as shown by the latest report of the depository. A separate list should be made for each depository, and should show the date, number, amount, and name of payee of each check, and the purpose for which it was given. The chief paymaster, after verifying the balances by correspondence with the several depositories, will forward the lists to this office.—*P. M. G. Circular, No. 118.*

CERTIFICATES OF DEPOSIT.

84. Public moneys are transferred to the general Treasury by being deposited to the "credit of the Treasurer of the United States," either at the Treasurer's office or at the office of one of the assistant treasurers, or at one of the designated depositories. All "miscellaneous receipts on account of proceeds of Government property" (paragraph 615) must be deposited; also, when required by chiefs of bureaus to

which the funds pertain, the public moneys in the possession of or to the credit of disbursing officers or to others. For each deposit made a "certificate of deposit," in duplicate, will be given, showing the full name, rank, regiment, or corps of the depositor, and to what appropriation or fund the amount belongs, the depositor giving the necessary information when making the deposit.—*A. R., 608.*

85. The "originals" of all certificates of deposit will, immediately upon their issue, be forwarded direct to the Secretary of the Treasury by the depositors (not the depositaries), who, before transmitting them, will see that their amounts correspond to the sums actually deposited. Each certificate forwarded will contain or be accompanied by a statement showing distinctly the source from which the money was derived—i. e.: 1. If a balance of funds for disbursement, the appropriation and fiscal year will be correctly named. 2. If in refundment of an overpayment, when, by whom, and upon what voucher the overpayment was made. 3. If from stoppages on pay rolls on account of loss of or damage to property by employees, or on account of sales to them, for which property the depositing officer is himself responsible, the character of the property and the date of loss or sale will be given, and a reference made to the officer's property voucher accounting for the same. 4. If from stoppage on account of loss, damage, or sale of property for which an officer other than the depositing officer is responsible, the name of the responsible officer will be given, with a list of persons from whom deductions were made, stating character of property and amount deducted in each case. 5. Deposits of funds received from sales to officers and enlisted men, or on account of losses or forfeitures, will be fully explained.—*A. R., 609.*

86. A disbursing officer of one staff department making stoppages on account of the funds or property of another staff department will, in the absence of special instructions to the contrary, deposit the funds so received and leave them to be transferred upon the settlement of his accounts at the Treasury.—*A. R., 610.*

87. Nothing in the two preceding paragraphs will be construed to affect the existing system of depositing collections by paymasters of the Army.—*A. R., 611.*

88. The number, date, and amount of the certificate of deposit, together with the specific appropriation, if named, will be noted upon the account current upon which the depositor desires to be credited with the money deposited. Certificates of deposit will not be filed with accounts current. Officers will state in such accounts dates of deposits and name and location of depository.—*A. R., 612.*

89. Certificates of deposit must be recorded in the proper bureaus of the War Department. The "originals," upon their receipt at the Treasury, are immediately forwarded to the Secretary of War, who refers them to the proper bureaus to which the deposits pertain for verification and designation of the appropriation.—*A. R., 613.*

90. The following letter is published for the information of chiefs of bureaus, designated depositaries of public funds for the War Department, and officers of the Army handling public money:

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., November 15, 1895.

The honorable The SECRETARY OF WAR.

SIR: It frequently happens that there is not sufficient information on the face of certificates issued for deposits in the Treasury made by officers of the War Department to determine whether a personal credit should be given the depositor. As the information is necessary before covering the amounts thereof into the Treasury by warrant, I will thank you to cause it to be furnished hereafter by the several bureaus of your Department, in brief form, after naming the appropriation, on the backs of all certificates which may be sent each day from this to your office for indorsement.

Respectfully yours,

C. S. HAMLIN,
Acting Secretary.

91. When a disbursing officer makes a deposit of public funds he will inform the depositary whether such funds are to go to his personal credit or not. If the officer has been directly charged with the money he is entitled to personal credit for the deposit, and the abbreviation "P. C." should be written by the depositary on the face of the certificate. If the funds are derived from sales of public property, from collections of funds for which another officer is responsible, or any source except the Treasury, the officer making the deposit is not entitled to personal credit, and the abbreviation "No P. C." should be used, followed by a brief explanation of the character of the funds. If some disbursing officer other than the depositor is entitled to the credit, the designation should be "P. C. to ———," naming the officer who has been directly charged with the money.—*W. D. Circular No. 4, 1895.*

92. If the space on the face of a certificate is not sufficient to explain the nature of a deposit, the depositary is requested to use a memorandum slip for this purpose. Disbursing officers will not use letters of transmittal in forwarding certificates of deposit.—*Ibid.*

93. Nothing should be written by the depositary or the officer on the back of a certificate; that space must be reserved for the indorsement of the chief of bureau, who, in each instance, will properly designate the title of the appropriation, invariably giving the information, by abbreviation, whether the depositor is entitled to personal credit or not.—*Ibid.*

94. Chiefs of bureaus will not permit certificates of deposit to be returned to the Treasury Department unless such evidences of the character of the funds are complete in this respect, and where any defect exists that can not be remedied in the bureau the certificate should be promptly returned to the officer for correction or additional information.—*Ibid.*

95. Designated depositaries are earnestly requested to adhere strictly to the foregoing instructions, and disbursing officers of the War Department are directed to see that they are properly observed.—*Ibid.*

96. Attention is invited to paragraphs 608 to 616, inclusive, Army Regulations, 1895.

97. Upon the books of the Treasury, so far as the accounts of disbursing officers of the War Department are concerned, an official credit and a personal credit are one and the same.—*Indst. Asst. Sec. of War, Dec. 18, 1895. 2119 P. M. G. O., 1895.*

NOTE.—Any amount taken up by a paymaster on his abstract of collections, with which he charges himself on his account current, is a "personal credit."

APPROPRIATIONS.

98. Chiefs of bureaus, in notifying officers of remittances, will inform them of the amount remitted under each head of appropriation, giving the designation by fiscal years when necessary.—*A. R., 618.*

99. Accounts current, abstracts and vouchers, including transfers and refundments, will have noted in red ink on the face and also in the brief on the back, the fiscal year to which the funds pertain.—*A. R., 619.*

ACCOUNTS CURRENT.

100. Accounts current will be made in duplicate; one copy, accompanied by abstracts and vouchers, will be forwarded to the chief of the bureau and the other retained by the officer. The forms of accounts current and abstracts furnished by the chief of the bureau in which the officer is serving will be used.—*A. R., 626.*

101. Disbursing officers who render accounts which eventually pass to the Treasury Department for settlement are required to prepare their accounts, with abstracts and vouchers complete, and deposit them in the post-office, addressed to the chief of the bureau of the War Department to which they pertain, on or before the 10th day of each month. Irregularities in the mail service or want of blank forms will not excuse a failure to comply with this paragraph. When vouchers are not sent with the account to which they belong, but are subsequently rendered, suitable explanation will be made.—*A. R., 627.*

102. Original vouchers will, if possible, accompany the accounts. Copies will not be accepted unless duly certified and accompanied by satisfactory evidence of the loss or destruction of the originals, or that their retention is indispensable to the performance of duty by an officer.—*A. R., 628.*

103. With the accounts will be forwarded all orders of commanding officers and all other papers on which the officer accountable relies to relieve himself from responsibility.—*A. R., 629.*

104. Funds turned over to other paymasters or refunded to the Treasury will be entered in accounts current, but not on abstracts of payments.—*Regs. Pay Dept.*

MONEY VOUCHERS.

105. Vouchers will ordinarily be made in duplicate, or, if required, in triplicate and the number made will be stated on each copy.—*A. R., 631.*

106. The correctness of the facts stated on a voucher and the justness of the account must be certified by an officer.—*A. R., 632.*

107. A voucher for services by the day or month must state the nature of the service, the inclusive dates of service, the time for which payment is made, the rate of pay, and the amount.—*A. R., 633.*

108. Money amounts will be expressed in terms of dollars and cents. When a fraction of a cent less than one-half occurs in the footing of a voucher it will be disregarded. If the fraction be one-half or greater it will be reckoned as a cent.—*A. R., 635.*

109. A voucher for funds disbursed will, before being signed by a public creditor, be made out in full, with the place of payment and the name, rank, regiment, or corps of the paying officer entered in the receipt, and the exact amount of money

written out in words in the receipt. When vouchers are sent by mail for signature, the date in the receipt will be left blank, and the check in payment will not be drawn until the vouchers are returned properly signed, when the date of the check will be added to the receipt.—*A. R., 638.*

110. Invoices of and receipts for funds transferred will state place and date of transfer, the name, rank, regiment, or corps of the officer from whom the money is received; the kind of funds transferred, and the amount transferred under each head of appropriation. If the transfer is for the correction of errors, whether arising upon the settlement of accounts or otherwise, the facts will be noted in detail in both invoice and receipt. The receiving officer or agent will indorse upon the invoice the exact date of the receipt given by him, and will file it with the account current on which he acknowledges receipt of the funds. Any discrepancy as to the appropriation, fiscal year or amount, which may exist between the invoice and receipt when the latter is properly made out, will be noted and explained on both invoice and receipt by the officer or agent receiving and receipting for the funds.—*A. R., 639.*

111. Vouchers for payment made, and invoices and receipts for money transferred, will have noted upon them the number, date, and amount of checks given, and the depository on which drawn. If payment is made by currency in part or in whole, the facts will be stated.—*A. R., 640.*

112. A receipt to a voucher which has been made out in favor of a firm by name must be signed in the firm name by one of the partners known by the disbursing officer to be a member of the firm, when the disbursing officer has no notice of any arrangement among the partners that such member has no authority to bind the firm. The receipt should be signed in the firm name by the partner, who should append his own signature as "one of the firm." A receipt signed for a firm or individual by a clerk or other person will not be accepted.—*A. R., 641.*

113. When an account is presented by an individual who is not known to the disbursing officer, the latter will require him to be identified.—*A. R., 645.*

114. The signature to the receipt and the name of the person or business firm as entered at the head of an account must be literally alike.—*A. R., 646.*

115. When a signature is not written by the hand of the party it must be witnessed, and by a commissioned officer when practicable.—*A. R., 647.*

116. In final statements, receipts for money, and papers of like character, money amounts will, in all cases, be written out in full and also expressed by figures in parentheses. This requirement does not apply to muster and pay rolls and pay rolls of other descriptions.—*A. R., 648.*

117. Fees of civil officers for administering oaths in matters of military administration (where the services of judge-advocates of departments or of courts-martial, or trial officers of summary courts were not obtainable) will be paid from the appropriation applicable to the subject-matter of the oaths, and in case there be no appropriation applicable thereto, the fees will be paid by the quartermaster's department.—*A. R., 649.*

118. When applicable the following rules for the computation of time in payment for services will be observed:

1. For any full calendar month's service, at a stipulated monthly rate of compensation, payment will be made at such stipulated rate, without regard to the number of days in that month.

2. When service commences on an intermediate day of the month, thirty days will be assumed as the length of the month, whatever be the number of days therein.

2. When the service terminates on an intermediate day of the month, the actual number of days during which service was rendered in that calendar month will be allowed.

4. When the service embraces two or more months or parts of months, but one fraction will be made, thus: From September 21 to November 25, inclusive, will be calculated: September 21 to October 20, inclusive, one month; from October 21 to November 20, inclusive, one month; from November 21 to 25, inclusive—five days—making the time allowed two months and five days.

5. When two fractions of months occur and both are less than a whole month, as from August 21 to September 10, the time will be determined thus: August 21 to 31, inclusive (ignoring the 31st), ten days; from September 1 to 10, inclusive—ten days—making the time allowed twenty days.

6. Service commencing in February will be calculated as though the month contained thirty days, thus: From February 21 to 28 (or 29), inclusive, ten days. When the service commences on the 28th of that month three days will be allowed, and if on the 29th, two days.

7. If service commences on the 31st day of any month, payment will not be made for that day.

8. For commutation of subsistence and for services of persons employed at a per diem rate, payment will be made for the actual number of days.

9. When services are rendered from one given date to another, the account will state clearly whether both dates are included.

10. In computing the wages of persons employed at a per diem allowance, the day on which service begins and the day on which it ends will be allowed in the computation.—*A. R., 651.*

119. Disbursing officers will not settle with heirs, executors, or administrators, except by authority of the proper bureau of the War Department, and upon accounts that have been duly audited and certified by the proper accounting officers of the Treasury.—*A. R., 652.*

120. An officer will have credit for an expenditure of money made in obedience to the order of his commanding officer. Every order issued by any military authority which may cause an expenditure of money in a staff department will be given in writing. One copy thereof will be forwarded by the officer receiving it to the head of his department, and the other will be filed by the disbursing officer, with his voucher for the disbursement. If the expenditure be disallowed it will be charged to the officer who ordered it.—*A. R., 653.*

121. If a payment made on the certificate of an officer as to the facts is afterwards disallowed for error of fact in the certificate, it will pass to the credit of the disbursing officer and be charged to the officer who gave the certificate; but the disbursing officer can not protect himself in an erroneous payment made without due care by charging lack of care against the officer who gave the certificate.—*A. R., 654.*

TRANSFERS AND ASSIGNMENTS OF CLAIMS.

122. The restrictions of the Comptroller of the Treasury in regard to the allowance of credits to disbursing officers for payments made by them on powers of attorney or other forms of transfer or assignment being so great as to amount practically to a prohibition of such payments, disbursing officers will refuse to pay the assignee of any claim, except as to assignments authorized by paragraphs 1300 and 1388 of the Army Regulations of 1895.

123. When claims or vouchers which have been assigned are presented for payment the holders will be informed that disbursing officers have no authority to make payments to them as assignees, and that payments can only be made to the original persons to whom the money is due.—*Decision of Asst. Sec. War, Nov. 7, 1895—27033, A. G. O., 1895. Circular No. 13, par. 1, A. G. O., 1895.*

NOTE.—Under the foregoing circular the only assigned accounts payable by the pay department are the pay accounts of officers and final statements of enlisted men.

ADMINISTRATIVE EXAMINATION OF MONEY ACCOUNTS.

124. The chief of a bureau to which accounts pertain will cause each account current, with the accompanying papers, to be examined and transmitted to the Treasury Department, with his decision indorsed thereon, within twenty days from the date on which such account was received at his office. He will bring to the notice of the Secretary of War all matters of account that require or merit it. When a suspension or disallowance is made the bureau will notify the officer, that he may have an opportunity to submit explanations or take an appeal to the Secretary of War. (*A. R., 655.*) In case of discovered error or disallowance in an account, upon its examination by the proper authority, the officer responsible will, upon notification thereof, unless able to furnish evidence to correct or remove the same, make the proper correction in his next account current, and refer therein to the particular voucher in which the error occurred or the disallowance was made.—*A. R., 656.*

125. Each officer of the pay department will keep a "cash book" and "check stub," in form and manner as prescribed by the Paymaster-General.—*Regs. Pay Dept.*

126. Chief paymasters may require their subordinates to furnish them with copies of any of the accounts, returns, and reports above described, or with any other statements or reports which they may deem necessary for their information. They may require, at their discretion, in special cases, the rendition of accounts at other times than those prescribed for the regular returns.—*Regs. Pay Dept.*

127. Accounts current will, in general, cover monthly periods only. They may, if necessary, be stated at intermediate dates, when rendered to close accounts on renewal of bond, change of station, or taking advantage of leave of absence for more than ten days. In these cases the paymaster must make an actual transfer of his entire balance of public funds. If the transfer is by check, such check will be drawn to the order of the officer to whom the transfer is made, who will immediately forward the same for transfer to his credit.—*Regs. Pay Dept.*

128. The account current will exhibit the receipts and expenditures for the period embraced, and show the balance due the United States to be deposited in authorized

depositories, on the date to which it is rendered, except such sum as the officer may have in his personal possession by special authority from the Secretary of War. The amounts received and disbursed and the balances on hand of the several appropriations of each fiscal year must be exhibited. In crediting drafts on the account current the numbers of the requisition, as indicated on each draft, will be carefully noted on the credit entry.—*Regs. Pay Dept.*

129. Each paymaster is furnished with a preliminary statement of suspensions made in his accounts after examination in the office of the Paymaster-General. Upon receipt of his reply the account is reexamined if necessary, and the preliminary statement revised. The suspensions remaining after such revision are charged against the paymaster upon the books of the Paymaster-General's Office and are noted on the analysis of the account sent to the auditor for the War Department. A copy of this analysis is furnished to the paymaster. It alone indicates the suspensions with which the paymaster should charge himself upon his next account current. Paymasters should not charge themselves with suspensions from the preliminary statement.

130. Amounts collected or refunded by a paymaster on account of suspensions will, like collections and refundments on other accounts, be taken up on the abstract of collections, noting the number of voucher and date of account in which suspended. In case a collection be on account of an overpayment made by another paymaster, and the number of voucher and date of account in which the error occurred can not be stated, then note should be made upon the abstract of collections of the name of the paymaster concerned and the period covered by the voucher in which the overpayment was made.—*Circular No. 86, P. M. G. O., modified.*

131. Suspensions reported to the auditor in transmitting a paymaster's account, or by accounting officers upon settlement of the same (a copy of which will be furnished to the paymaster), will be taken up under the head of suspensions on the next account current rendered under the bond cited in the report. Suspensions removed will be entered upon the account current only after notice is received of their removal, when a copy of the letter authorizing the credit must be filed with the account current.—*Regs. Pay Dept.*

132. The final analysis sheet transmitted with the paymaster's account to the auditor, a copy of which is furnished the paymaster, alone indicates the transfers that should be made to correct charges to the wrong appropriation made in that account. The transfers required should be promptly made on the next account current rendered after receipt of the analysis sheet, and not before.—*Circular No. 114, P. M. G. O.*

133. Payments to discharged soldiers will be charged as follows: Pay proper to the fiscal year in which it accrued; commutation of travel subsistence, travel pay, retained pay, and clothing to the fiscal year in which the man is discharged.—*Regs. Pay Dept.*

AIDS-DE-CAMP.

134. The Lieutenant-General may select from the Army two aids and one military secretary, who shall have, while serving on his staff, the rank of lieutenant-colonel of cavalry.—*R. S, 1097.*

135. Each major-general shall have three aids, who may be selected by him from captains or lieutenants of the Army, and each brigadier-general shall have two aids, who may be selected by him from lieutenants of the Army.—*R. S., 1098.*

136. An aid-de-camp accompanying his general on leave of absence must be governed by the same conditions as to reduction of pay as the general.—*P. M. G. in Indst. No. 6723, April 28, 1870.*

137. Upon the question as to pay of a lieutenant appointed aid-de-camp August 1, 1871, and who reported in person for duty as such August 18, 1871, it was decided that the old rule under which the officer is entitled to credit and to pay as aid-de-camp from August 18, 1871, only, should be adhered to.—*Circular No. 1, A. G. O., 1883, and decision 2d Compt., Dec. 9, 1893.*

138. Upon the question whether a lieutenant who, while on leave of absence, was appointed aid-de-camp to a general officer, also on leave, could relinquish his leave and revert to status of duty on receipt of his detail as aid-de-camp, it was decided that he can not go to status of duty except by reporting at the proper station or post of duty of his general. So long as his general remains on leave and he, the aid-de-camp, remains absent, he must have the same status as to pay as the general.—*Letter of Jan. 12, 1883—7067, A. G. O., A. C. P., 1883.*

139. An officer assigned to duty in accordance with his brevet rank as major-general or brigadier-general may, with the special sanction of the War Department, be allowed the aids of the grade.—*A. R., 33.*

140. In time of war every officer serving with troops operating against an enemy, who shall exercise, while under assignment in orders issued by competent authority,

a command above that pertaining to his grade, shall be entitled to receive the pay and allowances appropriate to the command so exercised: *Provided*, That a rate exceeding that of a brigadier-general shall not be paid in any case by reason of such assignment.—*Act April 26, 1898.*

CLERKS AND MESSENGERS.

141. Paymasters' clerks will not be allowed to be interested in any manner whatever, either directly or indirectly, in any account to be paid by the Pay Department of the Army; nor will they be permitted to undertake or assist in the collection of claims. No excuse of ignorance of his clerk's actions will be allowed in favor of a paymaster.—*Circular No. 13, P. M. G. O.*

142. An order for a paymaster to change station or to perform journeys for the payment of troops will cover the legal traveling allowances of his authorized clerk.—*G. O., 40, 1897.*

143. An order to a paymaster to travel without funds on temporary duty, not requiring the services of a clerk, will not cover transportation for a clerk.—*Decision War Dept.*

144. A paymaster's clerk will, as a rule, be paid by the paymaster who employs him; if paid by another, the certificate of the employing paymaster that service has been rendered for the period covered by the account will be required. Messengers' pay vouchers must be approved by the employing paymaster.—*Regs. Pay Dept.*

145. There has been no rule laid down in regard to the clerk when the paymaster is on leave. The matter has been left to the discretion of the chief paymaster, who is supposed, after a reasonable leave for the clerk, to assign him to such duty as may be needed.—*P. M. G., Jan. 25, 1893—155, 1893.*

146. Paymasters' clerks and messengers are appointed by the Secretary of War under civil-service rules. Applications for clerks and messengers will state the necessity for such employees. When a clerk or messenger resigns or is discharged the Paymaster-General will be notified at once.

147. For pay of clerks and messengers at Army and Department Headquarters see Pay Table.

CLOTHING.

148. A table showing the price of clothing and equipage for the Army, the allowance of clothing in kind to each soldier for each year of his enlistment, and his clothing money allowance for each year and day thereof; also the allowance of equipage to officers and enlisted men, will be published in orders.—*A. R., 1163.*

149. Company and detachment commanders will settle the clothing account of every enlisted man of their respective commands six months after the date of his enlistment, and thereafter on June 30 and December 31 of each year. The entire amount found due the United States for the periods embracing the dates of settlement will be charged to the soldier upon the muster and pay rolls. The money allowance of clothing for the first year will be allotted by half years.—*A. R., 1181.*

150. The balance due the soldier at either of these dates will be credited to him upon the company clothing book. It will not be placed upon the muster and pay rolls, but the final balance due at date of discharge will be entered upon the final statements. In case of transfer the balance due the soldier or United States will be entered on the descriptive list. All balances of this character will be stated in words and figures.—*A. R., 1182.*

151. The clothing account of a soldier who deserts should be settled in full to the date of desertion. The balance due him or the United States will be entered on the next muster and pay rolls after date of desertion. The amount due the United States or the soldier at date of desertion should be ascertained by crediting the soldier with clothing allowance from date of last clothing settlement to the date of desertion (excluding the day of desertion) and debiting him with the money value of all clothing drawn by him; the difference between the two amounts will be the amount due the United States or the soldier.—*A. R., 1183.*

152. A deserter is entitled to clothing allowance from the date he surrenders or is apprehended, and the amount due him will be computed from the tables then and subsequently in force. A new clothing account will be opened without reference to his account at date of desertion.—*A. R., 1184.*

153. Clothing allowance accruing to a soldier after return to the service from desertion will not be used to reduce the amount of the soldier's indebtedness at date of desertion. The full amount of the soldier's indebtedness must be charged on the roll, to be deducted by the paymaster when he settles the soldier's accounts.—*A. R. 1185.*

154. Paymasters will treat all balances for clothing entered upon final statements in favor of the discharged soldier as "Pay of the Army" for the fiscal year in which the soldier is discharged. Balances for clothing due the United States entered upon

final statements or pay rolls will, after collection and deposit by paymasters, be designated by the Paymaster-General for the credit of the appropriation for "clothing, camp, and garrison equipage," for the fiscal year in which the date of settlement occurs.—*G. O. No. 10, A. G. O., 1875.*

155. The act of May 15, 1872, requires that the amount of clothing drawn in excess of allowance for the time served must be deducted from the pay of the soldier.—*Decision 2d Compt., Aug. 7, 1893; 1578, P. M. G. O., L. R., 1893.*

156. Issues of fatigue clothing to convict soldiers are not chargeable against them as extra issues.—*War Dept. decision of Jan. 9, 1869.*

157. Sergeants of ordnance shall receive the same allowance of clothing as other sergeants in like staff departments.—*G. O. No. 49, A. G. O., 1892.*

158. When enlisted men are retained in service beyond the terms of their enlistment, awaiting trial by court-martial, or under sentence of court-martial, their clothing accounts and retained pay should be computed at fifth (now third) year rates to actual date of discharge as expressed in their final statements, unless forfeited by the terms of the sentence or by law and regulations.—*Circular No. 3, A. G. O., 1887.*

159. Musicians, West Point band, have clothing allowance of band sergeants of infantry.—*Decision Acting Sec. War, B 3097, L. R., 1887.*

160. Band sergeants and musicians have same clothing allowance as company sergeants and privates of the respective arms from which they are detailed.—*G. O. No. 61, A. G. O., 1890.*

COMMUTATION OF QUARTERS.

161. An officer on duty without troops at a station where there are no public quarters, or where the public quarters are inadequate, is entitled to commutation therefor at established rates.—*A. R., 1336.*

162. An officer on duty at a station where he is properly in receipt of commutation of quarters is entitled to the allowance during ordinary leave on full pay, but not during sick leave. If he is relieved from duty at the station, and then granted a leave, his commutation ceases.—*A. R., 1337.*

163. An officer does not lose his right to quarters or commutation at his permanent station by a temporary absence on duty. While he continues to hold that right and exercises it by constructive occupation or use of any kind, he can not legally demand quarters nor commutation at any other station. Exceptions to this rule can be made only by the Secretary of War.—*A. R., 1338.*

164. When the command to which an officer belongs changes station during his temporary absence on duty he loses his right to quarters from the time his command leaves its old station, and does not acquire a right at the new station until he has reported for duty thereat. He is entitled in the meantime to quarters or commutation therefor at the station where he is temporarily serving.—*A. R., 1339.*

165. An officer relieved from duty at one station, where he was entitled to commutation of quarters, and assigned to another, is not entitled to such allowance from the date of relief to the date on which he reports in person at the new station. —*A. R., 1340.*

166. Officers who, for the convenience of the Government, are directed to await orders for a limited period at a point where there are no public quarters are entitled to commutation; but an officer ordered to his home to await orders is not entitled to this allowance. An officer ordered to report by letter to a superior does not become entitled to commutation of quarters until he receives a specific order of assignment and reports in person at the station to which assigned.—*A. R., 1341.*

167. The first voucher for commutation of quarters at any station must be accompanied by a copy of the order assigning the officer to duty thereat. In subsequent vouchers the paymaster will refer by number, etc., to the voucher with which the order is filed, and the final voucher must be accompanied by the authority for, and must show the date of relief from, such duty.—*A. R., 1342.*

168. The law fixes the monthly commutation allowance of the general at $125 and the lieutenant-general at $100. For other grades the allowance will be determined according to the number of rooms which, up to July 1, 1878, governed in the matter of hiring quarters, to wit, $12 per month per room, as follows: For a major-general, 6 rooms; for a brigadier-general or colonel, 5 rooms; for a lieutenant-colonel or major, 4 rooms; for a captain or chaplain, 3 rooms; for a lieutenant, 2 rooms.—*P. M. G. Circular, July 28, 1878.*

169. An officer of engineers in the discharge of his official duties in charge of civil works, at a place where there are no public quarters, and not furnished with rooms to be occupied by him as quarters, is entitled to commutation of quarters.—*Decision of 2d Comptroller, May 12, 1871, concurred in by the Secretary of War.*

170. Officers on duty at colleges where no public quarters are furnished by the United States are entitled to commutation of quarters.—*Sec. of War in letter to P. M. G., Sept. 25, 1878*

171. Commutation of quarters will be paid by the senior disbursing paymaster at the station for which it is claimed; or, if there be no paymaster there, by the chief paymaster of the department, or by a subordinate whom he may designate.—*G. O. No. 66, A. G. O., 1878.*

172. When a paymaster is relieved from duty at a station, or in case of anticipated prolonged absence therefrom, he will furnish his successor, or, if the station be broken up, his chief paymaster, with a certified statement setting forth the name and grade of each officer who is reported upon his list as receiving commutation at the time, together with the number and date of the voucher with which the officer's order entitling him to commutation is filed.—*G. O. No. 66, A. G. O., 1878.*

173. The following classes are not entitled to commutation of quarters: 1. Officers who await orders for their own convenience, or at their own request, at a place of their own choosing; 2, officers who remain unassigned to any duty for an indefinite period, who are not technically on leave of absence, but are permitted to choose their own residences; 3, officers who have been relieved from one station and have not yet entered upon or been assigned to duty at another station; 4, officers of the Army on field service.—*G. O. 78, A. G. O., 1877, and G. O. 77, A. G. O., 1878.*

174. An officer "in arrest" and on the military duty of attending a court-martial trial (his own), and obeying the orders of the court, is entitled to commutation of quarters, the trial being held at a place where there are no public quarters.—*Decision of 2d Comptroller, 1892, 635a, P. M. G. O., 1892.*

175. Officers on sick leave are not entitled to commutation of quarters. Their pay is determined by section 1265 of the Revised Statutes, which gives full pay but does not give allowances.—*Decision of P. M. G., Jan. 10, 1881, L. S. B., p. 10, 1881.*

DEPOSITS.

176. Any enlisted man, not retired, may deposit his savings with any paymaster in sums not less than $5, the same to remain so deposited until final payment or discharge. The paymaster will furnish the depositor with a book in which each deposit, with name of depositor, date, place, and amount, in words and figures, will be entered in the form of a certificate, signed by the paymaster and company commander. The company commander will keep in the company record book an account of every deposit made by the soldier, and after each regular payment he and all officers having charge of detachments of enlisted men at date of deposit will transmit direct to the Paymaster General a list of names of depositors, showing in each case the date, place, and amount of deposit and name of paymaster receiving the same. These lists, before transmittal, will be examined and compared with the record of deposits on the company or detachment book and the deposit book of the soldier. Should a soldier who has made a deposit be transferred or desert, the fact will be promptly reported direct to the Paymaster-General by the officer in command of the company or detachment to which he belonged. In case of transfer his descriptive list will be made to exhibit the date and amount of each deposit.—*A. R., 1371.*

177. On the discharge of a soldier the date and amount, in words and figures, of each of his deposits will be entered upon his final statements, and his deposit book will be taken up by the paymaster who pays him and filed with the voucher of payment. In case deposits are forfeited by desertion the amounts of the same will be entered on the final statements under the head "Remarks," and the facts and authority for such forfeiture given.—*A. R., 1372.*

178. Before delivering final statements upon which deposits are credited the officer signing them will ascertain whether the soldier has the deposit book, and, if so, instruct him to present it to the paymaster. Should he claim to have lost it, the officer will cause his affidavit to that effect to be taken and attached to the statements. The affidavit will clearly state the circumstances attending the loss of the book and show that the soldier has not sold or assigned it. Upon this evidence the paymaster may pay, and the responsibility for the correctness of amounts credited on the statements will rest with the officer certifying them.—*A. R., 1373.*

179. Paymasters will not pay deposits except on final statements. When they are not paid the soldier should forward his deposit book or the evidence referred to in the preceding paragraph to the Paymaster-General. Enlisted men should be informed of the importance of preserving deposit books as the only certain means of insuring prompt repayment.—*A. R., 1374.*

180 A soldier must draw his deposit when he is discharged. He can then renew it after reenlistment, and will be entitled to interest from date of such renewal. Failure to present the final statements for payment leaves the money without interest until withdrawn and again deposited.—*A. R., 1375.*

181. For any sum not less than $5 deposited for the period of six months or longer, the soldier, when discharged, will be paid interest at the rate of 4 per cent per annum to date of discharge.—*A. R., 1376.*

182. On the death of a soldier each deposit, with amount, date, place, and paymaster with whom deposited will be noted in the inventory of his effects, and on the accompanying final statements with which his deposit book will be filed.—*A. R., 1377.*

183. Both deposits and interest will be forfeited by desertion, but are exempt from forfeiture by sentence of court-martial and from liability for the soldier's debts.—*A. R., 1378.*

184. Paymasters will forward with their accounts for the month an abstract of soldiers' deposits, if any, received by them during such period. The abstract will set forth the name, company, and regiment of each depositor, with date and amount of deposit. The gross amount of the abstract will be carried to the account current, under the appropriation of "Pay of the Army" for the fiscal year in which the deposits were received. This amount may be disbursed by the paymaster under the same appropriation. Deposits and interest thereon, paid on final statements, will be charged by the paymaster to "Pay of the Army" for the fiscal year in which the soldier is discharged.—*R. S., 1305, 1306, 1307, 1308.*

185. A deposit made during a fraudulent enlistment is not forfeited except by desertion after the deposit was made.—*Views of 2d Compt., 1875.*

DESERTERS.

186. A reward of $10 will be paid to any civil officer having the proper authority for the apprehension and delivery to the proper military authorities at a military station (or at some convenient point as near thereto as can be agreed upon) of any deserter from the military service, except such as can claim exemption from trial under the statute of limitations.—*A. R., 124.*

187. Rewards or expenses paid for apprehending a deserter and the expenses incurred in transporting him from point of apprehension, delivery, or surrender to the station of his company or detachment or to the place of his trial, including the cost of transportation of the guard, will be set against his pay upon conviction of desertion by a court-martial or upon his restoration to duty without trial. A soldier convicted by a court-martial of absence without leave will be charged with the expense incurred in transporting him to his proper station. The transportation and subsistence of witnesses will not be charged against a deserter.—*A. R., 126.*

188. If a soldier be brought to trial under a charge of desertion and acquitted, or convicted of absence without leave only, or if the sentence be disapproved by proper authority, any amount paid as a reward for his arrest will not be stopped against his pay unless, in case of conviction of absence without leave, the sentence of the court shall so direct.—*A. R., 127.*

189. Deserters will be brought to trial with the least practicable delay. While awaiting trial they will receive no pay, nor will they be permitted to sign pay rolls.—*A. R., 129.*

190. A deserter will make good the time lost by desertion, unless discharged by competent authority. He will be considered again in service upon his return to military control; but if a deserter enlists while in desertion, his services under such unlawful enlistment will not be counted as making good any of the time lost by desertion.—*A. R., 131.*

191. A deserter will not be restored to duty without trial, except by authority competent to order his trial. Such restoration does not remove the charge of desertion, nor relieve the soldier from any of the forfeitures attached to that offense. He must make good the time lost by desertion, refund the reward and expenses paid for apprehension and delivery, and forfeit pay while absent.—*A. R., 132.*

192. An enlisted man who absents himself from his post or company without authority will forfeit all pay and allowances accruing during such absence, and upon conviction by court-martial make good the time lost. No man will be reported a deserter until after the expiration of ten days (should he remain away that length of time), unless the company commander has conclusive evidence of the absentee's intention not to return; but commanding officers will take steps to apprehend soldiers absent without leave as soon as that fact is reported. Should the soldier not return or not be apprehended within the time named, his desertion will date from the commencement of the unauthorized absence. An absence without leave of less than one day will not be noted upon the muster and pay rolls.—*A. R., 133.*

193. An enlisted man charged with desertion will not receive pay until his offense has been investigated by a court-martial or he has been restored to duty without trial.—*A. R., 1380.*

194. Every deserter forfeits all pay and allowances due at the date of desertion. Stoppages and forfeitures then due will be deducted from his arrears of pay, and if not so satisfied, from pay due after apprehension.—*A. R., 1381.*

195. The company commander will note upon the first muster roll after apprehension all data necessary to a complete settlement of the soldiers' account from the date of last payment, and will carry the account to subsequent rolls until the

settlement is made. No settlement of the pay account of any enlisted man will be made on the rolls until sufficient pay shall have accrued to satisfy all dues to the United States and pay a balance to the soldier. The required data will include date of last payment, desertion, and apprehension, credits at date of desertion on account of clothing, unsatisfied forfeitures under prior sentences, and dues to the United States at date of desertion on account of clothing, subsistence, ordnance, etc. If, while absent in desertion, he illegally enlisted in another organization, the date of last payment in such enlistment and all stoppages due the United States at date of apprehension or surrender will be stated.—*A. R., 1381.*

196. Pay and allowances due and unpaid under a former enlistment are not affected by conviction and sentence for desertion in a subsequent enlistment.—*P.M. G. in E. B., 4850, Jan. 27, 1868.*

DISCHARGE AND FINAL STATEMENTS.

197. An enlisted man will not be discharged before the expiration of his term, except: 1. By order of the President or Secretary of War. 2. By sentence of a general court-martial. 3. On certificate of disability, by direction of the commander of a territorial department or army in the field; but when the disability of a soldier is caused by disease contracted before enlistment, or by his own misconduct or bad habits, discharge will be ordered only by the Secretary of War. 4. In compliance with an order of one of the United States courts, or a justice or a judge thereof, on a writ of habeas corpus.—*A. R., 140.*

198. When an enlisted man is discharged his company commander will furnish him with final statements in duplicate or a full statement in writing of the reasons why such final statements are not furnished. Final statements will not be furnished to a soldier who has forfeited all pay and allowances and has no deposits nor detained pay due him. When the discharge is made on a certificate of disability, the ascertained disability as recited in the certificate must be given in the final statements as the reason or cause for discharge.—*A. R., 141.*

199. When an enlisted man is discharged by expiration of service, his discharge will take effect on the last day thereof; i. e., if enlisted on the second day of the month, his term will expire on the first day of the same month in the last year of his term of enlistment.—*A. R., 142.*

200. In time of peace a soldier serving in the second year or first six months of the third year of his first enlistment may apply to the Adjutant-General of the Army, through military channels, for the privilege of purchasing his discharge; but such application will not be entertained unless based on satisfactory reasons, fully set forth by the applicant and verified by the officer forwarding the application, nor unless accompanied by a statement of the soldier's immediate commanding officer, showing the condition of his accounts. If such application be granted, the purchase price will be entered on the final statements as an item due the United States. A soldier once discharged by purchase will not be granted that favor a second time. A soldier serving in a second or any other enlistment, but not receiving continuous service or reenlisted pay, is not debarred from discharge by purchase. The price of purchase in the first month of the second year will be $120, and will be $5 less in each succeeding month of the period during which purchase may be authorized.—*A. R., 144.*

NOTE.—Fractions of a month will not be considered.—*Circular 14, A. G. O., 1890.*

201. Soldiers discharged as provided in paragraphs 144 and 145, A. R., will not receive travel allowance.—*A. R., 146.*

202. In order to prevent payment on fraudulent discharge papers, the officer who prepares the final statements of a soldier will, shortly before his discharge, send to the paymaster to whom the soldier may wish to apply for payment, a notification in his own handwriting, stating therein the date of last payment to the soldier and his credits and debits, both in words and figures. The officer will also send the soldier's signature, or will report that the soldier can not write his name. This notification will not be given to the soldier, but will be sent by mail so as to reach the paymaster before the soldier can report for payment. The officer issuing the final statements will inform the discharged soldier, in writing, of the name and location of the paymaster to whom he shall apply for payment, and at the same time send the required notification to the designated paymaster.—*A. R., 150.*

NOTE.—There are no blank notifications to paymasters of the discharge of enlisted men. Such notifications are required to be made in the handwriting of the officer who prepares the final statements.—*See A. R., 150; par. 5, Circular No. 9, A. G. O., 1895.*

203. When transportation in kind is furnished a discharged soldier to enable him to reach a paymaster, the quartermaster will note on the final statements that "transportation in kind from ——— to ———" has been furnished, stating the cost when it can be ascertained by him. If transportation be furnished a soldier discharged at

the place of his enlistment to enable him to reach a paymaster, the cost thereof, which will be ascertained and noted on the final statements, will be deducted.—*A. R., 153.*

204. Discharged soldiers will be paid on final statements prepared in duplicate and furnished to them by their company or detachment commanders. Payment will be made only on presentation of both copies. Except when notified as prescribed in paragraph 150, paymasters will not pay discharged soldiers unless otherwise satisfied of the genuineness of the discharge papers and the identity of the claimants.—*A. R., 1382.*

205. Upon payment of the final statements of a discharged soldier, the paymaster will write on the discharge "Paid in full," with his signature, noting amounts paid, except when the final statements have been transferred and are not accompanied by the discharge. The day of enlistment and the day of discharge will both be included in reckoning pay.—*A. R., 1383.*

206. Paymasters or other officers to whom a discharged soldier reports the loss or nonreceipt by him of final statements to which he is entitled will report the fact to the Paymaster-General, with any evidence the soldier furnishes them in the matter. The Paymaster-General will transmit the evidence to the Auditor for the War Department.—*A. R., 1384.*

207. Traveling allowances to discharged soldiers are computed by taking the distance in miles of the shortest usually traveled route from place of discharge to that of enlistment, and allowing one day's pay and subsistence at the rate of 30 cents for every 20 miles of travel. If in the computation there remains a fraction of 10 miles or more, it will be reckoned as a full day; if less, it will not be considered. If transportation has been furnished for any part of the distance, that part will be excluded from the computation of travel pay, but subsistence for the full distance will be allowed. (*A. R., 1385.*) A soldier discharged by order of the Secretary of War for disability caused by his own misconduct is not entitled to travel allowances.—*Act March 16, 1896.*

208. An enlisted man discharged for minority concealed at enlistment, or for other cause involving fraud on his part in the enlistment, is not entitled to pay and allowances, including those for travel, and will not receive final statements unless deposits or detained pay are due him, in which case final statements containing only a list of his deposits or the amount of detained pay will be furnished.—*A. R., 1386.*

209. Recruits are entitled to pay and allowances when discharged on certificates of disability. When discharged for any cause involving fraud on their part at enlistment, paragraph 1386 will govern.—*A. R., 1387.*

210. The transfer by an enlisted man of a claim for pay due on his final statements will be recognized only when made after discharge, in writing, indorsed on the final statements, signed by the soldier and witnessed by a commissioned officer or by some other reputable person known to the paymaster. The person witnessing the transfer must indorse on the discharge the fact of transfer of the final statements, and on the final statements the fact that such indorsement has been made on the discharge.—*A. R., 1388.*

211. When doubt exists as to the identity of a soldier presenting discharge papers for payment, paymasters are authorized to telegraph to the officer who signed notification of discharge for verification of same.—*Regs. Pay Dept.*

212. When a soldier is discharged under such circumstances that he is not entitled to travel allowances, the officer signing his final statements will state on them "This soldier is not entitled to traveling allowances.—*Paragraph 2, Circular No. 5, A. G. O., 1891.*

213. Paymasters can not fail to understand that they are liable on their official bonds for the amount of all payments made by them on spurious vouchers. The identity required in cases of discharged soldiers should embrace not only the fact that the claimant is the person named in the final papers, but also that he is the identical soldier so enlisted and discharged as therein set forth.—*Circular No. 58, P. M. G. O., republishing Circular 40 of 1865.*

214. When, from the situation of his company or the nature of the service, a soldier can not receive his discharge when his time expires, and is from necessity retained in service, he is to be paid up to the time of his actual discharge.—*2d Comp., Feb. 9, 1837, vol. 6, p. 149.*

215. When certificates of discharge are lost, application for payment is to be made to the Auditor for the War Department.—*G. O. No. 30, 1863; 2d Comp., Digest, paragraphs 59 and 60, p. 9.*

216. In case of discharge papers being lost, the payment of arrearages will be delayed for six months from the date of the alleged loss.—*2d Comp., vol. 17, pp. 125 and 152. See Digest, paragraph 1300, p. 175.*

217. In case of discontinuance of an arsenal, when the enlisted men of the ordnance detachment are given the option of discharge or transfer to another arsenal, the men who desire it are to be discharged by way of favor, without travel pay.—*Circular No. 2, A. G. O., 83.*

218. When a soldier is discharged under conditions forfeiting travel allowances, the fact and authority must be stated on his final statements.—*See A. R., 1369, and note 8, on back of final statements.*

219. Collections on final statements on account of purchase of discharge should be noted separately on the abstract of collections, with full data as to purchase, in order that a proper record of the amount received on such account may be kept.—*Circular No. 157, P. M. G. O.*

220. When a paymaster has finally paid an officer or soldier he should take no further action in the case. Any claim for amounts short paid should be settled by the Auditor for the War Department.—*Decision Acting Comptroller, Sept. 30, 1896.*

221. At every muster of troops for pay, pay rolls will be prepared, signed, and disposed of by the commander of each regiment, company, or separate detachment, in accordance with the directions on the blank forms furnished by the Paymaster-General of the Army. There will be reported on the regimental roll the regimental officers, staff (commissioned and noncommissioned), and band; on the company roll, the officers and enlisted men belonging to the company; on the hospital roll, the medical officers, the hospital corps, and the authorized matrons; on the post noncommissioned roll, the post noncommissioned staff and enlisted men of the Signal Corps serving at the post. The post noncommissioned staff roll will be prepared and signed by the adjutant, who will also keep the accounts and prepare the final statements of the men borne thereon.—*A. R., 784.*

222. A soldier on duty or in hospital at a post or station where his company is not mustered will be mustered on a detachment roll, a separate roll being prepared for each regiment.—*A. R., 785.*

223. Calculations on the pay roll are made by the paymaster and copied on the retained roll by the company or detachment commander, who will certify that he has witnessed the payment, and will enter thereon the name of the paymaster.—*A. R., 787.*

224. Corrections on the pay rolls after muster and before they have been forwarded will not be made, except with the approval of the mustering officer. Retained rolls will not be changed without authority from the Adjutant-General of the Army.—*A. R., 788.*

225. The rolls should show the date from which the appointments of noncommissioned officers actually take effect.—*Paragraph 4, Circular 9, A. G. O., 1891, and paragraph 3, Circular 5, A. G. O., 1892.*

PAYMENTS TO OFFICERS.

226. Officers will be paid monthly on duplicate accounts, certified by themselves according to prescribed forms. (*A. R., 1298.*) Disbursing officers will not pay an account until it is due.—*A. R., 598.* By direction of the Secretary of War, all volunteer officers serving with their regiments or companies shall be paid on the rolls thereof; the regimental field and staff, noncommissioned staff and band on one roll known as the field, staff and band roll, and company officers on the rolls of their respective companies.

General officers and their staffs and officers detached from their commands shall be paid on the usual individual (officer's) voucher.—*G. O. 44, A. G. O., 1898.*

227. When an officer is absent from his station a paymaster will, before paying him, require proof of authority for such absence.—*A. R., 1299.*

228. An officer will not hypothecate nor transfer a pay account not actually due. When due it may be transferred by indorsement, naming the party to whom transferred, and may be paid by the proper paymaster if satisfied with the genuineness of the officer's signature, and if no stoppage or other disability as to pay prevents. The date of transfer, certified by the officer whose account it is, will appear in the indorsement. When an officer transfers a pay account he will, at the time of transfer, communicate the fact to the chief paymaster of the department, through the paymaster who is expected to pay it. If the officer be on leave, or if his accounts be payable in Washington, the notification of transfer will be made to the Paymaster-General.—*A. R., 1300.*

NOTE.—The notice to chief paymasters should be sent with each voucher. A notification that "until further notice accounts will be transferred to a certain bank" is not a compliance with the Regulations.—Sec. of War concurring with P. M. G., 1772, P. M. G. O., 1892; but an officer signing his pay accounts a few days before they are due and sending them to a paymaster payable to a bank, for the purpose of placing the amount to his credit, does not violate the above.—*Circular No. 3, A. G. O., 1888.*

229. The following officers, in addition to those whose pay is fixed by law, are entitled to pay as mounted officers: Officers of the staff corps below the rank of major; officers serving with troops of cavalry; officers of a light battery duly organized and equipped; authorized aids duly appointed; officers serving with companies of mounted infantry, and officers on duty which, in the opinion of the

department commander, requires them to be mounted and so certified by the latter on their pay vouchers. Acting judge-advocates of military departments, duly detailed, are entitled, while so serving, to the rank, pay, and allowances of captains of cavalry. (*A. R., 1301.*) The Secretary of War may detail not to exceed four officers of the line to act as assistant inspectors-general. Officers so detailed will have all the allowances of cavalry officers of their respective grades.—*Act June 23, 1874.*

Officers of the Army serving as military attachés to the embassies and legations of the United States at foreign capitals are on duty which requires them to be mounted, and they are, accordingly, entitled to mounted pay.—*Secy. of War, July 16, 1897.*

NOTE.—In the case of an officer on duty which, in the opinion of the department commander, requires him to be mounted, the certificate of the latter should accompany each voucher where mounted pay is charged. A certificate before the fact can not be accepted.

230. Officers detailed as Indian agents are not entitled to mounted pay.—*Paragraph 5, Circular 19, A. G. O., 1893.*

231. Department commanders will announce in orders the authority obtained from the Secretary of War for mounting companies of infantry, giving the date from which such mounted service commences, and termination of the same.—*A. R., 1302.*

232. Pay rolls and returns of light batteries and companies of mounted infantry will show the number, date, and source of order authorizing mounted service. The pay accounts of officers charging mounted pay will contain the same information. A copy of the order will be attached to the first pay rolls prepared after the battery or company has been equipped or mounted; a copy of the order discontinuing such service will appear on the first pay rolls prepared after its discontinuance.—*A. R., 1303.*

233. An acting commissary will be paid the additional pay allowed by law on the certificate of the Commissary-General that he has performed the duty contemplated therein during the time charged. To entitle him to this pay he must be detailed under proper orders from some established post or body of troops, and must issue full rations to troops from stores for which he is responsible.—*A. R., 1304.*

NOTE.—All officers who serve as acting commissaries of subsistence are entitled to pay as such.—*Decision 2d Compt., June 26, 1878, and G. O. No. 34, A. G. O., 1878.*

234. No officer shall receive pay for two staff appointments for the same time. This prohibition does not prevent a quartermaster of a regiment who, in addition to the duties of his office, may be acting commissary, from receiving the extra compensation allowed by law for performing the duties of the latter.—*A. R., 1305.*

235. A person appointed to the Army or receiving an appointment to a new office therein is entitled to pay from the date of acceptance only. In all cases of promotion an officer is entitled to pay from date of vacancy.—*A. R., 1306.*

236. An officer leaving the service will, before receiving final payment, produce certificates as to his indebtedness to the United States, and will make oath on the final voucher to the correctness of the several items contained therein, stating the place of his residence, and that he is not indebted to the United States on any account whatever, except as shown by said certificates.—*A. R., 1307.*

237. An officer who tenders his resignation while on duty will receive pay to include the date on which he receives notice of acceptance, if he continue on duty until that time; or, if sooner relieved from duty, to include the date of relief. An officer whose resignation takes effect while on leave will be paid to include date of acceptance.—*A. R., 1308.*

238. An officer placed upon the retired list will receive active pay to include the date of retirement. If on duty he will receive such pay to include the date of relief from duty.—*A. R., 1309.*

239. An officer dismissed by sentence of court-martial will be paid to the date of termination of service, as specified in the order promulgating the sentence.—*A. R., 1310.*

240. In computing longevity pay, service performed as cadets at the Military or Naval Academy, or as enlisted men of the Army or Navy, will be counted.—*A. R., 1311.*

241. In payments to officers and enlisted men the days of commencement and expiration of service will be included.—*A. R., 1312.*

242. An officer of the Army appointed to a grade in the volunteers or militia of the service of the United States superior to that held by him in the Army will be entitled to the pay and emoluments of the grade to which appointed, after muster therein.—*A. R., 1313.*

243. The 10 per cent increase for length of service is computed from date of acceptance of appointment.—*Decision 2d Compt.*

244. Pay vouchers of acting assistant surgeons must bear the certificate of their commanding officer that "this account is correct and just and in accordance with contract, and the services have been duly rendered."

245. Service as a cadet at the Military Academy is service in the Army; therefore, under the act of February 24, 1881, officers are entitled, from date of the act, to include such time in computation of service pay. (*Decision U. S. Supreme Court, October 27, 1884, Circular No. 126, P. M. G. O.*) Also to be included in computing the thirty years' service on which an officer may be retired under Revised Statutes, 1243.—*Opinion of Judge-Advocate-General, concurred in by the Secretary of War, paragraph 6, circular 10, A. G. O., 1895.*

246. Officers are entitled to count the full time as officers of volunteers, or as enlisted men, regular or volunteer, in computing their service for longevity.—*Act June 18, 1878.*

247. Retired officers are entitled to count time after retirement in computation of longevity pay.—*Decision U. S. Supreme Court, October, 1881; G. O. 40, A. G. O., 1882.*

248. A cadet sentenced to suspension without pay for a year is nevertheless entitled to count the time so suspended in computation of longevity pay.—*2d Compt., A 2585, L. R., P. M. G. O., 1888.*

249. In time of war every officer serving with troops operating against an enemy who shall exercise, under assignment in orders issued by competent authority, a command above that pertaining to his grade, shall be entitled to receive the pay and allowances of the grade appropriate to the command so exercised: *Provided*, That a rate of pay exceeding that of a brigadier-general shall not be paid in any case by reason of such assignment.—*Act April 26, 1898.* Brevets conferred upon commissioned officers shall not entitle them to any increase of pay.—*R. S. 1264.*

250. The principal assistant in the Ordnance Bureau of the War Department shall receive a compensation, including pay and allowances, not exceeding that of a major of ordnance.—*Act February 27, 1877.*

251. Vouchers in payment of an officer's salary must cover his whole compensation (full or half pay, according to status) for a period of one or more calendar months.—*Sec. 2, Circular 101, P. M. G. O.*

252. Regimental staff officers accepting recruiting or similar details, which will remove them from the discharge of their staff duties for any considerable time, will be viewed as vacating their staff appointments from the date of acceptance of such detail, but this will not prevent the detail of regimental staff officers on courts-martial, boards, or other kindred duties, in cases where it will be for the public interest to make the detail.—*G. O. No. 7, A. G. O., 1875.*

253. Regimental staff officers are not entitled to pay as such until they assume the duties of the position.—*Circular No. 1, A. G. O., 1888.*

254. And they are entitled to pay as such until properly relieved.—*Circular letter, P. M. G. O., June 4, 1887.*

255. Under the requirements of A. R., 655, a double payment to an officer will be reported by the Paymaster-General to the Adjutant-General, and the officer called upon to refund.

PAY DURING ABSENCE.

256. The laws affecting pay of officers during leave of absence will be found in section 1265, Revised Statutes, and the act of July 28, 1876.

257. Officers and enlisted men in arrest and confinement by the civil authorities will receive no pay for the time of such absence; if released without trial, or after trial and acquittal, their right to pay for the time of such absence is restored.—*A. R., 1314.*

258. To entitle him to full pay during absence on account of sickness or wounds, an officer must exhibit to the paymaster an order from competent authority granting or extending his sick leave. During the time necessarily consumed in making the journey to his post, an officer joining from sick leave is entitled to full pay as if on duty.—*A. R., 1315.*

259. The pay accounts of an officer on leave during his absence will exhibit the date of commencement of leave, authority therefor, and, in case the account is for the month in which the absence terminates, date of return to duty. In all cases the day of departure or relief from duty will be counted as a day of duty and the day of return as one of leave.—*A. R., 1316.*

260. In determining the period for which an officer is entitled to full pay on leave, time within four successive leave years terminating with the one in which absence is taken, will be considered. If the absence does not cover the entire period for which full pay is allowed, the balance thereof will be placed to the officer's credit as belonging to the last year or years of the four considered and may be made available for future leave.—*A. R., 1317.*

261. The leave year is reckoned from June 20 to the following June 19, both inclusive. In computing leave of absence expressed in days during any leave year every day of such absence will be counted; leave expressed in months will be counted in months.—*A. R., 1318.*

262. When an officer on leave claims full pay for any part of his absence the paymaster will ascertain the time for which he is entitled to the same from the monthly list of absentees issued from the Adjutant-General's Office; or, if that does not afford the information, from the officer's statement on his account of his absence on leave during each leave year.—*A. R., 1319.*

263. An officer ordered to temporary duty while on leave will be regarded as on duty from the day on which he receives the order. When the duty is to be performed at a future date, he will be on duty from the date on which he starts to obey the order. The date of the receipt of the order in the first case and the date of departure in the second will be promptly reported to the Adjutant-General of the Army. When relieved from such duty or on the completion thereof, he reverts to the status of leave, and will be credited with the time on duty under such order—*A. R., 1320.*

264. Delays in obeying orders, or in returning to duty from leave, can only be authorized by the Secretary of War or the General Commanding the Army. Such delays will be regarded as leaves of absence unless it be stated, in the order granting them, that they are in the interest of the public service.—*A. R., 67.*

265. Graduates of the Military Academy are entitled to full pay from the date of graduation to the date of their acceptance of and qualification under their commissions, and during their graduation leave, in accordance with the uniform practice which has prevailed since the establishment of the Military Academy.—*Act Dec. 20, 1886.*

266. Leaves of absence for three months from date of graduation will be allowed to graduates of the Military Academy. They will not be counted against the subsequent applications for leave, but can not be postponed to another time.—*A. R., 49.*

267. Leave of absence may be granted by the superintendent, under regulations prescribed by the Secretary of War, to the professors, assistant professors, instructors, and other officers of the Academy for the entire period of the suspension of the ordinary academic studies, without deduction from pay or allowances.—*R. S., 1330.*

268. An officer on leave ordered to return to his post as a witness before a court-martial, who remains there on duty, relinquishing the remainder of his leave, is, under paragraph 2125 (1320 of 1895) of the Regulations, on a status of duty from date of receipt by him of the order to return to his post.—*Circular No. 5, A. G. O., 1883.*

269. Pay of officers of the Army may be withheld under section 1766, Revised Statutes, on account of an indebtedness to the United States, admitted or shown by the judgment of a court; but not otherwise unless upon a special order issued according to the discretion of the Secretary of War.—*Act July 16, 1892.*

270. Overpayments to an officer will be deducted on the first payment after a notice of stoppage against him is received, even if the pay accounts have been assigned.—*A. R., 1346.*

PAYMENTS TO CADETS.

271. Payments on pay rolls and final accounts will be made to the cadets at the Military Academy by a paymaster, who will turn over the net amount of the rolls and accounts to the treasurer of the Academy.—*A. R., 1347.*

PAYMENTS TO ENLISTED MEN.

272. Troops will be paid every month unless circumstances prevent, in which case the paymaster charged with the payment will immediately report the facts through his chief paymaster to the Paymaster-General.—*A. R., 1348.*

273. Payments will be made as soon after the close of each month as practicable:

1. By paymasters in person; or
2. By checks, to be sent by registered mail or express, or currency shipped by express.

The troops at posts where paymasters are stationed, and others in their vicinity, to be designated in instructions issued from the Adjutant-General's Office, will be paid by paymasters in person.

For posts at which payments are not required to be made in person, the paymaster will transmit the pay due in one or more of the following ways:

1. By individual check, payable to the order of each man for the exact amount due.
2. By inclosing in a separate sealed envelope the exact amount in currency due each soldier, with his name and the amount inclosed marked thereon.—*A. R., 1349.*

274. Duplicate pay rolls will be duly signed by the men and forwarded to the commanding officer by mail to the paymaster who has been designated by the department commander to pay the command.—*A. R., 1350.*

275. When forwarding the rolls the post commander will furnish the paymaster with the name, rank, etc., of the officer designated to see that the men of the command are paid, and at the same time will state what part of the pay can conven-

iently be received by the men and cashed at or near the post without discount, designating the location of depository on which it is desired that the checks should be drawn, and whether it is desired that the checks be sent by mail or express. The remainder of the pay will be sent in envelopes.—*A. R., 1351.*

276. The paymaster will, as far as practicable, draw the checks on the depository designated. The checks, when not sent by mail, and money for each organization will be inclosed in separate packages properly marked, and the whole will be consolidated into one package and forwarded by express to the post commander. One of each of the company or detachment rolls extended to show the amounts to be paid will be returned to the commanding officer, and by him sent to the proper company commanders.—*A. R., 1352.*

277. At places beyond express delivery, the post commander, when notified by the paymaster that funds sent by express are to be expected, will send an officer with a suitable escort to receipt for the express package and convey the funds to the post. The name of the officer authorized to receipt for the package will previously have been reported to the paymaster.—*A. R., 1353.*

278. When a package of funds is received at the post it will be delivered to the officer who has been designated by the commanding officer to distribute the pay. As soon as possible the individual checks or the currency will be handed to the men by the officer designated, and when the payment is in currency from envelopes, a second officer, who may be the company commander, will be required to verify the amounts in the envelopes, so that in case of error certificates may be prepared by both officers. Should there be a deficiency it will be so certified on the roll by the paying and the verifying officers, and should there be an excess the surplus will be returned to the paymaster. In each case a statement of the facts with appropriate certificates will be sent to the paymaster by the post commander.—*A. R., 1354.*

279. Should any error or informality be discovered in a check, it will be returned to the paymaster, who will correct the same and return it with the least practicable delay. The roll will be returned to the paymaster after payment of the company, with a note thereon, verified by the witnessing officer, stating the facts as to the erroneous check. The receipt of the corrected check will be certified by the company commander to the paymaster, who will file such certificate with the pay rolls.—*A. R., 1355, amended by G. O. 75, 1897.*

280. Should the bank or person who cashes the individual check so desire, the company commander will certify to the correctness of the indorsements made by his men upon their respective checks.—*A. R., 1356.*

281. Each company commander will witness the payment of the company and so certify on the roll, which he will then transmit to the paymaster. When the paymaster has received this witnessed roll he will send the duplicate to be witnessed and returned. Should it be impracticable, owing to his absence or incapacity, to secure the signature of the witnessing officer to the second roll, any commissioned officer may make upon it an official copy of the witnessing officer's certificate and signature as evidenced by the retained roll. (A. R., 1357.) All officers distributing funds of a paymaster under A. R., 1354, shall certify on each pay roll the actual date of payment.—*Decision Secretary of War, March 2, 1898.*

282. Should a soldier die or desert in the interval between signing the pay rolls and the receipt of the money at the post from the paymaster, the check or cash will be immediately returned to the paymaster; the cash by express, the check by registered mail, and a note of explanation stating the fact of nonpayment and return of the check or money will be made on the roll, verified by the signature of the witnessing officer. The same course will be pursued should a soldier decline to receive his pay, or if for any other reason it should be impracticable to deliver it to him in person. When a paymaster has had money returned to him in such cases he will cancel the signature of the soldier on the roll.—*A. R., 1358, amended by G. O. 75, 1897.*

283. In time of war the pay proper of enlisted men shall be increased twenty per centum over and above the rates of pay as fixed by law: *Provided*, That in war time no additional increased compensation shall be allowed to soldiers performing what is known as extra or special duty.—*Act April 26, 1898.*

"Pay proper," as fixed by law, is for privates, $13 per month; for corporals, $15 per month, etc., and does not include increased pay for continuous service, reenlisted pay, or pay for certificate of merit.

284. Deposits may be made in the usual manner, the amount to be deposited being reported to the paymaster by letter forwarded with the rolls, the soldier's deposit book being also forwarded therewith. Should a man desire to deposit a sum greater than his pay, his company commander will see that a proper check, postal order, or express order accompanies his deposit book; if neither check nor order can be obtained, the company commander will send the money by registered mail at public expense, verifying the amount, and reporting it in a separate communication to the paymaster. Deposit books will be returned by the paymaster to the company commander properly filled in for attestation.—*A. R., 1360.*

285. Troops in the field will be paid by currency in envelopes, unless the department commander directs personal payment by the paymaster.—*A. R., 1361.*

286. In time of war troops in active campaign will be paid by paymasters in person; troops in garrison may be paid by the paymaster, or by checks, or currency in envelopes; troops in campaign by either of these methods, as the army or department commander may direct.—*A. R., 1362.*

287. Payments to enlisted men will be made on pay rolls, with the following exceptions: Enlisted men retired, and men of the post noncommissioned staff, or acting as such, and sergeants of the Signal Corps on duty where there are no other troops. These will be paid on their descriptive lists by the chief paymaster of the department or a paymaster designated by him; if not under the orders of the department commander, they will be paid by a paymaster designated by the Paymaster-General. Payments to discharged soldiers will be made by any paymaster under the provisions of paragraphs 1382 to 1388.—*A. R., 1363.*

288. An officer in command of a company or detachment or in charge of a hospital will attend at the pay table, witness the payment of his men, and certify at the foot of the muster and pay roll that he witnessed the payment. All enlisted men present will receipt the pay roll for the amount due them thereon. When a soldier can not write he will receipt by his mark, which will be witnessed by a commissioned officer.—*A. R., 1364.*

289. When a paymaster has made an incorrect payment to an enlisted man, he will report the fact to the commander of the company in which the man is mustered, who will note the same upon the next muster and pay roll, that it may be corrected. —*A. R., 1389.*

290. A soldier awaiting the result of trial will not be paid before the result is known.—*A. R., 945.*

291. A soldier may be detained beyond the expiration of his term of service for trial for an offense committed prior to expiration of service, and is entitled to pay to date of discharge.—*Decision 2d Compt., L. R., 1254 A, 1882.*

292. No settlement of the pay account of any enlisted man will be made on the rolls until sufficient pay shall have accrued to satisfy all dues to the United States and pay a balance to the soldier.—*A. R., 1381.*

293. Appointments of sergeants and corporals will take effect on the day of appointment by the regimental commander, and of first sergeants, artificers, blacksmith, farriers, saddlers, and wagoners, on the day of appointment by the company commander; but in case of a vacancy in a company in the field and absent from regimental headquarters, a company commander may make a temporary appointment of a sergeant or corporal, which, if approved by the regimental commander, will carry rank and pay from date of such appointment.—*A. R., 260.*

294. Soldiers discharged as aliens by the civil authorities are not entitled to pay.—*Sec. War, March 25, 1843.*

295. A soldier, while on furlough, was arrested by the civil authorities; *Held*, that a soldier on furlough is not withdrawn from duty by such arrest. Such would be the case if the furlough were recalled, but when that is not done, the pay status of the soldier during the continuance of the furlough can not, under A. R., 1456, as amended by G. O., No. 46, 1891 (A. R., 1314, of 1895), be changed by such arrest. —*Decision Sec. War, P. M. G. O., 1892.*

296. Acting hospital stewards are entitled to pay as such from date of their detail by the Secretary of War.—*2d Compt., March 26, 1889.*

297. Hospital matrons in post or regimental hospitals shall receive $10 a month, and female nurses in general hospitals shall receive 40 cents a day. One ration in kind or by commutation shall be allowed to each.—*R. S., 1277.*

298. A commanding officer is not authorized to withhold a soldier's pay on the theory that, if paid, he would probably desert.—*Circular No. 14, A. G. O., 1890.*

299. If, from the record on the rolls, a soldier is disqualified from receiving pay at date of muster, no payment can be made to him on the muster rolls of that date.—*Circular No. 9, A. G. O., 1884.*

300. Balances due from the United States to deceased persons are payable only at the Treasury, and not by disbursing officers.—*Paragraph 972, vol. 2, 2d Compt.*

301. Time absent without leave in a prior muster period for which payment has been made should not be dropped from time for which pay is due on a subsequent roll.—*Regs. Pay Dept.*

302. When the aggregate of small errors on any voucher exceeds 20 cents, it should be noted and disallowed.—*Paragraph 607, vol. 3, 2d Compt.*

303. A soldier discharged by the civil authorities after three trials—the jury failing to agree—is entitled to pay for the time held in confinement, as he was not convicted.—*Decision 2d Compt., A 4532, P. M. G. O., 1892.*

304. The pay of a soldier can not be stopped to reimburse a company fund for losses. Company fund has not been recognized by law as "public money."—*Circular No. 9, A. G. O., 1886.*

305. The month of February must be considered as containing thirty days, and a man enlisting on the 28th day of that month should be paid for three days. Enlisting on the 29th he should be paid for two days.—*2d Compt., 4054, P. M. G. O., 1882.*

RETIRED ENLISTED MEN.

306. The retired list for enlisted men of the Army was established by act of February 14, 1885.—*See G. O., No. 18, A. G. O., 1885.*

307. An enlisted man, when retired, will be furnished with final statements and descriptive list, which must state the date to which subsistence has been furnished; also whether the subsistence while traveling home has been furnished, and if so, for what dates. The Pay Department will be notified and furnished with the soldier's signature, as in case of discharge.—*A. R., 136.*

308. The authorized pay and allowances of retired enlisted men will be paid them monthly by the Pay Department. Their pay will be three-fourths of the monthly pay allowed them by law in the grade held when retired, including reenlistment and continuous-service pay then received. No deductions will be made except the monthly tax of 12½ cents for support of the Soldier's Home. They are not entitled to commutation for fuel or quarters (*A. R., 138*). They have a monthly allowance of $9.50 in lieu of the allowance for subsistence and clothing.—(*Act March 16, 1896.*) They are not entitled to the 20 per cent on pay proper allowed in time of war by act of April 26, 1898.

309. The Adjutant-General of the Army will furnish a descriptive list to each man on the retired list, who will forward the same at the end of each calendar month, with pay accounts signed in duplicate, to such paymaster as the chief paymaster of the department in which the soldier resides may designate. The paymaster will note the fact of payment on the descriptive list. If the soldier can not write, his mark should be witnessed by a commissioned officer if practicable; otherwise, by some well-known person, preferably the postmaster of his place of residence.—*A. R., 39.*

310. They are entitled to active pay to include the date of retirement.—*G. O., No. 55, A. G. O., 1885; Circular 148, P. M. G. O.*

311. Blank pay accounts will be furnished them by the paymasters who are assigned to pay them, and who will, under A. R., 1552, make timely requisition on the Paymaster-General for a supply of blank forms.

312. Vouchers should not fail to show the number of years for which continuous-service pay is charged.—*Regs. Pay Dept.*

ADDITIONAL PAY OF ENLISTED MEN.

313. Reenlistment pay, under section 1282, Revised Statutes, and act of August 1, 1894, will be allowed to all enlisted men at the rate of pay provided for the fifth year of continuous service. This reenlistment pay having been once earned by continuance in service after a service of five years, will be paid to the soldier during all subsequent service, whatever period of time may intervene between enlistment and prior discharge.—*A. R., 1365.*

314. Continuous-service pay at the rate of $2 per month will be paid to all enlisted men who have served continuously for a longer period than five years, and for each successive period of five years, so long as they shall remain continuously in the Army, an additional monthly allowance of $1. A reenlistment after a period exceeding three months from date of discharge does not entitle the soldier to continuous-service pay. One or more terms of service rendered prior to August 4, 1854, will be counted as five years continuous service.—*A. R., 1366.*

315. Additional pay, due under secs. 1216 and 1285, Revised Statutes, acts of February 9, 1891 (26 Stat., 737), and March 29, 1892 (27 Stat., 12), will be thus noted: "For certificate of merit, $2 per month;" reenlisted pay due under sec. 3, act of May 15, 1872, thus: "Entitled to reenlisted pay." The date of change in the rate of pay on account of continuous service will be noted in the column of Remarks on the roll for the month in which the change occurred, thus: "Third year commenced ——," "sixth year commenced ——," etc., and repeated on succeeding rolls until paid.—*Note 5 on pay rolls.*

316. Those who have been honorably discharged from one service (as Marine Corps) and enlist in the other (Army), within the time prescribed by law for that purpose, are regarded as having been continuously in the service, and entitled to all the advantages it confers under the laws regulating this subject.—*2d Compt., v. 19, pp. 337–339. See Digest, paragraph 1915, p. 248.*

317. When the soldier is able and willing to serve out his term, but has had his service closed or interrupted by the action of the Government, as in case of supernumeraries, etc., and he is then reenlisted within thirty days (now three months)

after discharge, I think he would be entitled to the increase after five years' service.—*2d Compt., Nov. 21, 1870; End., No. 7349, Nov. 21, 1870.*

318. *For certificate of merit.*—A certificate of merit granted to an enlisted man for distinguished service entitles him, from the date of such service, to additional pay at the rate of $2 per month while in the Army, although such service may not be continuous.—*A. R., 1370.*

319. The additional pay allowed for reenlistment or for certificate of merit is to be included in computation of travel pay, and in the forfeiture of "a month's pay" by sentence of court-martial.—*P. M. G., May 25, 1868*

The 20 per cent increase on pay proper allowed by act of April 26, 1898, to enlisted men in time of war will also be included in the computation of travel pay in time of war.

NOTE.—The granting of a medal of honor carries with it no additional pay.

RETAINED PAY.

320. During the first five years of service a soldier is allowed, as retained pay, to be forfeited unless he serves honestly and faithfully to date of discharge, as follows: $1 per month for the third year: $2 per month for the fourth year; and $3 per month for the fifth year of his service. Should he continue to serve thereafter he receives, with his monthly pay as reenlistment pay, $2 of the $3 allowed during the fifth year of service and thereafter, so long as he is in the service, but $1 per month is retained.—*See R. S., 1281–1282.*

321. Retained pay will be forfeited for the following causes:

1. Desertion.

2. When the soldier is in confinement under a general court-martial sentence expressly imposing imprisonment until or beyond the expiration of his term; when discharged under sentence of court-martial; when discharged by order from the War Department specifying forfeiture; or because of imprisonment by the civil authority.

3. When the soldier is discharged for minority concealed at enlistment, or for other cause involving fraud in enlistment, or for disability caused by his misconduct.

4. Upon the approved finding of a board of officers called under paragraph 148 that the soldier has not served honestly and faithfully to the date of discharge.

The cause of forfeiture will be stated on the muster and pay rolls, and on the final statements of the soldier.—*A. R., 1369.*

322. A general court-martial before which an enlisted man is being tried is charged with a knowledge of the time of expiration of his term of enlistment, and a sentence imposing imprisonment until or beyond the expiration of his term of enlistment is done "expressly."—*Circular No. 22, A. G. O., 1893.*

323. The retained pay of enlisted men will be treated as deposits to the extent that it draws interest from the end of the year of the enlistment in which retained. It is subject to forfeiture for any of the causes set forth in paragraph 1369, and is carried to the credit of the soldier on his final statements, subject to deduction for debts due the United States at the date of discharge.—*A. R., 1379.*

324. Retained pay accruing prior to July 1, 1890, will in no event become interest bearing. Should there be withheld subsequently to June 30, 1890, in the enlistment year embracing that date an aggregate of retained pay equal to or exceeding $5, such sum will bear interest from the end of that enlistment year. No deposit of retained pay will be interest bearing which does not remain six months on deposit after the end of the enlistment year in which it accrues.

325. Unless the final statements show the contrary, paymasters will infer, from date of the soldier's enlistment, the dates from which interest will be computed on deposits of retained pay.—*Circular No. 149, P. M. G. O.*

326. Interest has been in many cases allowed improperly on items of retained pay. In the enlistment year embracing June 30, 1890, the retained pay which accrued subsequently to that date becomes a deposit, but it is not invariably interest bearing. Should this deposit fall short of $5, no interest should be allowed upon it, and such a deposit should not be added to any subsequent deposit in interest computations. It was believed that Circular No. 149 from this office would be conclusive on this point. Several improper payments of "retained pay" have been noted which could have been avoided by a critical examination of the final statements. While the Army Regulations hold the officer who issues final statements responsible for their correctness, paymasters may well be required to refuse payments if the final statements are clearly faulty. Final statements in nearly every case embrace data sufficient to enable the paymaster to determine whether the retained-pay credits are correctly stated. If these credits appear to be incorrect, the paymaster's familiarity with such matters may well be invoked, not only to protect officers from the consequences of overpayments, but also to protect soldiers whose credits may be understated. In such cases the precaution of inquiry is advised.—*Circular No. 161, P. M. G. O.; see also A. R., 654.*

INDIAN SCOUTS.

327. The President is authorized to enlist a force of Indians, not exceeding 1,000, who shall act as scouts in the Territories and Indian country. They shall be discharged when the necessity for their service shall cease, or at the discretion of the department commander.—*R. S., 1112.*

328. Indians employed as scouts under the provisions of sections 1094 and 1112, Revised Statutes, will be enlisted for periods of three years and discharged when the necessity for their services shall cease. While in the service they will receive the pay and allowances of cavalry soldiers and an additional allowance of forty cents per day, provided they furnish their own horses and horse equipments; but such additional allowance will cease if they do not keep their horses and equipments in serviceable condition.—*A. R., 481.*

329. Department commanders are authorized to appoint the sergeants and corporals for the whole number of enlisted Indian scouts serving in their departments; but such appointments must not exceed the proportion of one first sergeant, five sergeants, and four corporals for every sixty enlisted Indian scouts.—*A. R., 482.*

330. Indian scouts are considered entitled to the benefits accorded by sections 1281, 1282, and 1284, Revised Statutes, whenever the periods of enlistment and continuous service are such as are contemplated by those sections. No deduction will be made for Soldiers' Home, temporary troops being exempted by section 4819 of the Revised Statutes.—*P. M. G. Circular No. 98.*

331. The appointment or mustering of farriers or blacksmiths on the rolls of Indian scouts is illegal.—*A. R., 484.*

MILEAGE AND TRAVELING EXPENSES TO OFFICERS.

332. When an officer travels without troops under orders he is entitled to the following allowances: To mileage at the rate of 4 cents per mile for the distance between the points named in the order, such distance to be computed over the shortest usually-traveled route, and to transportation in kind furnished by the Quartermaster's Department.—*A. R., 1321, and act March 2, 1897.*

333. Travel allowances will be paid by the chief paymaster of the department in which the journey is completed.—*A. R., 1322.*

334. To entitle an officer to travel allowances the travel must be specifically ordered previous to its commencement, or covered by certificate that the urgency of the duty was such as to prevent his obtaining previous orders, and accompanied by evidence of approval by proper authority. Such order will state the special duty enjoined, recite that the travel therein directed is necessary for the public service, and direct the officer to return to his station upon completion of assigned duty, if such return is contemplated. An order for travel, part of which is to be made with troops, should direct the Quartermaster's Department to furnish transportation for so much of the journey as is to be performed with troops.—*A. R., 68 and 1323.*

335. Orders will not prescribe lines of travel, except when necessary, and then the reason will be set forth in the order.—*A. R., 1324.*

336. The original order or certified copy, including indorsements, will accompany each voucher for travel allowances.—*A. R., 1325.*

337. Mileage will be computed in accordance with the lists of distances compiled by the Paymaster-General, whatever the route traveled. Exception to this rule will be made only when the terms of the order, or the impracticability of the shortest usually traveled route, compel the officer to take another, or when the journey is performed by a route shorter than that usually traveled. In such cases travel allowances will be computed over the actually traveled route.—*A. R., 1326.*

338. When an officer on leave of absence is ordered to rejoin his station he will not be entitled to travel allowances unless the public service requires the performance of duty en route, in which case the order will specify the duty, the necessity therefor, and the points at which the duty will begin and end.—*A. R., 1327.*

339. When an officer is ordered, while on leave of absence, to accompany a detachment of recruits to the vicinity in which his regiment is serving, and on the completion of this duty to join his company, he returns to a status of leave as soon as relieved from duty with the recruits, and will proceed to join his company without expense to the Government, unless the distance he may have to travel without troops should be in excess of what it would have been had he not received the order.—*A. R., 1328.*

340. An officer on leave of absence ordered to temporary duty involving travel without troops will receive travel allowances from place of receipt of order to place of performance of duty and return.—*A. R., 1329.*

341. When the station of an officer, serving either with or without troops, is changed while he is on leave of absence, he will, on joining his new station, be entitled to travel allowances from place of receipt of the order to the new station,

provided the journey is made without troops and the distance is not greater than that from the old to the new station; but if the distance be greater he will be entitled to travel allowances for a distance equal to that from the old to the new station only. Should it be necessary for such officer to return to his old station before proceeding to the new, authority for such return may be given by the officer who issued the order for change of station. In such case the order for change of station will carry mileage only from the old to the new station.—*A. R., 1330.*

342. An officer under orders to change station, who takes advantage of a leave of absence before he joins his new station, is not deprived of the travel allowances to which he would be entitled had he not availed himself of the leave. The leave of absence merely suspends the execution of the order for change of station, and at the expiration of the leave the officer comes under the operation of the order, and in obeying it is entitled to full pay for the time necessary to perform the journey from his old to his new station.—*A. R., 1331.*

343. An officer relieved from duty at a station and granted leave of absence before assignment to another, who receives an order of assignment before expiration of leave, is entitled to travel allowances from the place where he receives the order to his new station.—*A. R., 1332.*

344. An officer traveling on duty in connection with public works (not arsenals, military surveys, or explorations) will receive travel allowances from the appropriation for the work, but if there be no appropriation he will receive travel allowances from the Pay Department.—*A. R., 1333.*

345. Officers of the Corps of Engineers, or those on engineer duty, traveling on service connected with fortifications or works of public improvement, will be paid their travel allowances from the special appropriation for the work. When traveling on any other duty, the mileage will be paid by that branch of the service intrusted with such payments for the Army.—*A. R., 1487.*

346. In the following cases no expense of travel is allowed: In joining for duty upon first appointment to the military service, or under the first order after a reinstatement or reappointment, or under an order to effect a transfer from one company or regiment to another, made at the request of the officers transferred. Assistant surgeons, graduates of the Military Academy, and officers appointed from the ranks, joining under first order after appointment or commission, are excepted from these provisions.—*A. R., 1334.*

347. Allowances for travel of officers summoned before committees of Congress are not proper charges upon the appropriations for the support of the Army.—*A. R., 1335.*

348. Orders to an officer involving travel on duty, as for the inspection or payment of troops, etc., will designate the troops and posts to be visited, and the order in which he will visit them.—*A. R., 776.*

349. Amended orders will not entitle to mileage.—*Decision 2d Compt., 1881, concurred in by Sec. of War. Circular No. 8, A. G. O., 1882.*

350. Orders can not properly be issued after the journey has been performed.—*Circular No. 6, A. G. O., 1883. See A. R., 1323.*

351. Officers detailed to witness issue of annuity goods to Indians are entitled to mileage when the duty is performed under proper authority.—*Circular No. 1, A. G. O., 1886.*

352. An officer can not charge for transportation of baggage.—*Circular No. 11, A. G. O., 1888.*

353. He may charge for a stateroom on a steamer.—*Circular No. 142, P. M. G. O.*

354. Orders will not direct travel beyond the limits of the command of the officer who issues them. When a general officer is ordered on duty beyond the limits of his command he may order an officer of his staff to accompany him. If ordered to change station, he may order the necessary change of station of his personal staff.—*A. R., 68.*

355. The fact that the most direct route from one point to another passes through Canadian territory is no bar to its being considered a traveled route under the law governing the payment of mileage.—*Circular No. 2, A. G. O., 1883.*

356. The Paymaster-General can not authorize travel by any particular route. The route by which the distance is ascertained is fixed by law. If roads are shown to be impracticable they cease to be the "shortest traveled route" within the meaning of the law, and the measure of the allowance must necessarily be the shortest traveled route at the time.—*P. M. G., B 21, L. S., 1883.*

357. An officer of the Army traveling under orders and using a conveyance upon which transportation and subsistence are furnished or paid for by the Government, is not entitled to mileage for each mile traveled on such conveyance.—*Decision Asst. Comptroller, Feb. 12, 1898.*

358. In the suspension of mileage accounts in his office, the Paymaster-General does not thereby exercise censorship over the orders under which the journey was

made; but he performs a duty devolving upon him when the accounts fail to show that the journey was made over the shortest usually traveled route, as indicated by the order directing it. Stoppage for overpayment is made only on the order of the Secretary of War.—*Sec. War Circular No. 3, A. G. O., 1883.*

359. Travel with troops: The prohibition (as to the right to mileage or expenses) applies to all cases of travel with troops, without regard to the strength of the party. (*Note A, par. 3, sec. 3, Circular No. 103, P. M. G. O.*) The hardship is recognized, but there is no remedy short of legislation by Congress. (*B, 1874, P. M. G. O.*) The practice has been for years to view travel with a single enlisted man as traveling with troops (*B, 1875, P. M. G. O.*); but conducting an insane soldier (there being no other enlisted man in the party) is not traveling with troops.—*B, 1875, P. M. G. O.*

360. Officers of the Army are not regarded as entitled to mileage for journeys performed under orders from the governor or the adjutant-general of a State.—*Indst. W. D., B 1649, Sept. 12, 1892.*

361. An order directing troops to be paid, and the same arrangements to continue for future payments, is not a specific order.—*Circular No. 4, A. G. O., 1884.*

TRAVELING ALLOWANCES TO ENLISTED MEN.

362. When a soldier is discharged from the service (except by way of punishment for an offense) he shall be allowed transportation and subsistence from the place of his discharge to the place of his enlistment, enrollment, or original muster into the service. The Government may furnish the same in kind, but in case it shall not do so he shall be allowed travel pay and commutation of subsistence for such time as may be sufficient for him to travel from the place of his discharge to the place of his enlistment, enrollment, or original muster into the service, computed at the rate of one day for every 20 miles.—*R. S., 1290, as amended by act of Feb. 27, 1877.*

NOTE.—Traveling allowances of a soldier honorably discharged can not be stopped for any indebtedness of his to the Government.—*Decision 2d Compt.*

363.—Traveling allowances to discharged soldiers are computed by taking the distance in miles by the shortest usually traveled route from place of discharge to that of enlistment, and allowing one day's pay and subsistence at the rate of 30 cents for every 20 miles of travel. If in the computation there remains a fraction of 10 miles or more it will be reckoned as a full day's pay and subsistence; if less, it will not be considered. If transportation has been furnished for any part of the distance, that part will be excluded from the computation of travel pay, but subsistence for the full distance will be allowed.—*A. R., 1383.*

364. Retired enlisted men are not entitled to traveling allowances, as they are not discharged, but simply transferred from the active to the retired list. They are entitled to transportation in kind to their homes.—*Decision 2d Comp., Aug. 9, 1888, B 1452, P. M. G. O.*

365. A soldier discharged for promotion is not entitled to traveling allowances.—*Paragraphs 2190, 2191, 2d Compt., ed. 1869.*

366. Soldiers discharged under the provisions of the act of June 16, 1890, are not entitled to traveling allowances.—*See G. O., Nos. 80 and 81, A. G. O., 1890.*

367. Traveling allowances are not due to a soldier discharged for transfer from one branch of the service to another, the same not being a final discharge.—*2d Compt., May 26, 1890, 2572, P. M. G. O., 1890.*

368. A soldier who is still in receipt of his pay and rations is not entitled to travel pay.—*Paragraph 2169, 2d Compt., ed. 1869.*

369. Acting hospital stewards, discharged as of that grade, will receive travel pay appropriate to that grade, and not, as heretofore, the travel pay of a private.—*Decision Sec. War, May 15, 1893; Circular No. 158, P. M. G. O.*

370. Paragraph 1462, volume 3, Second Comptroller, does not set aside the old rule given in paragraph 2177, edition 1869. Fractions of a day, as heretofore, will not be considered.—*2d Compt., Dec. 15, 1893.*

371. A soldier discharged while in the hands of the civil authorities, and under sentence of imprisonment, is not entitled to traveling allowances.—*Paragraph 2165, 2d Compt., ed 1869.*

372. A soldier discharged at his own request is not entitled to traveling allowances, except after twenty years' faithful service.—*Paragraph 864, vol. 2, 2d. Compt.*

373. In case of discontinuance of an arsenal when the enlisted men of the ordnance detachment are given the option of discharge or transfer to another arsenal, the men who desire it are discharged by way of favor, without travel pay.—*Circular No. 2, A. G. O., 1883.*

374. Travel allowances will be withheld from soldiers discharged by reason of disability caused by their misconduct, when the discharge is ordered by the Secretary of War.—*Act March 16, 1896.*

375. A soldier discharged on account of intemperance and general worthlessness is held to be lawfully discharged by way of punishment for an offense, within the meaning of the laws relating to travel allowances.—*Paragraph 1449; vol. 3, 2d Compt.*

REPORTER.

376. The employment of a stenographic reporter, under section 1203, Revised Statutes, is authorized for general courts only, and in cases where the convening authority considers it necessary. The convening authority may also, when necessary, authorize the detail of an enlisted man to assist the judge-advocate of a general court in preparing the record.—*A. R., 958.*

377. When a reporter is employed under section 1203, Revised Statutes, he will be paid not to exceed $10 per day during the whole period of absence from his residence, traveling or on duty, which shall be in full for taking and transcribing all notes, making such number of copies, to be made at one writing, as the judge-advocate may require, and, unless otherwise specially ordered by the Secretary of War, in full for all services rendered and expenses incurred by the reporter. In special cases, when authorized by the Secretary of War, stenographic reporters may be employed at rates not exceeding 25 cents per folio (100 words) for taking and transcribing the notes in shorthand, or 10 cents per folio for other notes, exhibits, and appendices. Reporters will be paid by the Pay Department on the certificate of the judge-advocate.—*A. R., 959.*

378. No person in the military or civil service of the Government can lawfully receive extra compensation for clerical duties performed for a military court.—*A. R., 960.*

379. Interpreters to courts-martial are paid by the Pay Department upon the certificate of the judge-advocate that they were employed by order of the court. They will be allowed the pay and allowances of civilian witnesses.—*A. R., 961.*

STOPPAGES AND FORFEITURES.

380. Authorized stoppages will be entered on the rolls and paid in the following order:

1. Reimbursements to the United States for the loss or damage to arms, equipment, or other public property, the nature of which will be clearly stated, extra issues of clothing, transportation, subsistence, expense of apprehending deserters.
2. Reimbursements to individuals (as the paymaster, for instance).
3. Forfeitures for desertion and fines by sentence of court-martial.—*A. R., 1390.*

381. Every officer who refunds money to the Government by payment to an army paymaster will be furnished receipts in duplicate by the latter for the amount paid, and will forthwith forward one of the receipts, with a letter of transmittal showing his address, to the Paymaster-General. Any such receipt hereafter forwarded to the Paymaster-General's Office by a paymaster will be returned to him.—*G. O. No 24, A. G. O., 1882.*

382. Paymasters will notify the Paymaster-General immediately, by letter, of all refundments made under the preceding paragraph, giving the name of the officer and the voucher on account of which refundment is made.—*Circular P. M. G., April 10, 1882.*

383. When an officer has been overpaid, or is indebted to the United States for money or property, or has failed properly to account for the same, the chief of the bureau concerned will promptly notify him of the amount of his indebtedness or of his failure to account. If, after such notice, he does not refund or make satisfactory explanation or take proper action within a reasonable time, the matter will be reported to the Secretary of War.—*A. R., 1343.*

384. On the order of the Secretary of War stoppages may be made against the pay of officers for overpayments, illegal disbursements, or loss through fraud or neglect of the public funds, and for deficiencies in, loss of, or damage to military supplies, unless proof be furnished that the deficiency, loss, or damage was not occasioned by any fault on their part.—*A. R., 1344.*

385. The notice of stoppage of officers' pay will be prepared in the form of a monthly circular to paymasters, advising them of stoppages outstanding at its date. This circular will be submitted to the Secretary of War for his approval prior to its publication. When an officer's name is borne thereon, no payment of salary will be made to him which is not in accordance with the stoppage entry made against his name.—*A. R., 1345.*

386. Every officer who is dropped by the President from the rolls of the Army for absence from duty three months without leave shall forfeit all pay due or to become due.—*R. S., 1266.*

387. When an officer is under stoppage of pay by sentence of general court-martial or otherwise, or is suspended from rank and pay, it is to be understood as depriving him of all his salary and increase for the time.—*P. M. G. indst. No. 7009, Aug. 8, 1870.*

388. An officer suspended from rank and command does not thereby forfeit pay.—*Judge-Advocate-General, Oct. 10, 1868, and 2d Compt., Oct 12, 1868.*

389. Stoppages against soldiers for time absent without leave should include the clothing allowance.—*2d Compt., vol. 28, p. 283; Digest, paragraph 498, p. 69.*

390. If stoppage of clothing allowance for time absent without leave is uniformly made on company books by officers of the Army against the enlisted men of their companies * * * and the clothing accounts are settled by balance after such deduction, no stoppage should be made by paymasters, the object, of course, being to have the stoppage made once, and but once.—*2d Compt., Feb. 13, 1868, in circular to paymasters, P. M. G. O., Feb. 17, 1869.*

391. A soldier enlisting while a deserter and afterwards restored to duty on first enlistment to refund all pay, etc., received during the fraudulent enlistment.—*2d Compt., May 24, 1866, No. 3777, E. B.*

NOTE.—Unless relieved therefrom by order of the Secretary of War on the recommendation of his company and regimental commanders.

392. The additional pay per month allowed enlisted men of the Army for reenlistment by section 2, act August 4, 1854, is stopped when they are under stoppage of pay by sentence of court-martial.—*P. M. G., in E. B. 5069, May, 25, 1868.*

NOTE.—All additional pay is included in stoppage.

393. Under the Rules and Articles of War it is made the duty of commanding officers to see reparation made to the party or parties injured from the pay of soldiers who are guilty of abuses or disorders committed against citizens. Upon proper representation by any citizen of wanton injury to his person or property, accompanied by satisfactory proof, the commanding officer of the troops will cause the damage to be assessed by a board of officers, the amounts stopped against the pay of the offenders, and reparation made to the injured party. This proceeding will be independent of any trial or sentence by court-martial for the criminal offense.—*54th Article of War.*

NOTE.—To avoid delay and cost to parties injured, paymasters may turn over to them the amounts collected in their favor, taking receipt therefor at the foot of the roll, deducting the amount so turned over from the footing of the stoppage column and carrying the balance only of the stoppages to army paymasters' collections.

394. A paymaster who erroneously overpays a soldier who afterwards deserts before the amount overpaid can be collected from his pay will be entitled to a credit in the settlement of his accounts before the pay which the soldier forfeited by desertion is turned over to the Soldiers' Home.—*Paragraph 1319, vol. 3, Comp. Digest.*

395. No liability of the payor of a check operates to relieve the drawer from the obligation of determining the identity of the payee to whom he issues a check.—*P. M. G., L. B., July 2, 1869.*

396. No trustee process, garnishment, injunction, or attachment can be recognized by the officers of the Government in respect of moneys due creditors of the United States.—*2d Comp., Dec. 15, 1866, in letter to P. M. G. dated Apr. 25, 1867.*

397. The proper authorities have the undoubted right to stop from the pay earned by a soldier in a new enlistment such sums as may be necessary to reimburse the United States for his indebtedness in a prior enlistment. This is a well-settled doctrine of the accounting officers of the Treasury.—*P. M. G., in indorsement of Feb. 24, 1871, B, p. 85.*

398. Articles for which recruits were allowed credit with traders and laundrymen at depots are now furnished by the Quartermaster's and Subsistence Departments under A. R. 1192, 1285, 1289, and 1290.

399. In accordance with preceding paragraph no further payments on post or depot canteen or laundry rolls will be made by paymasters.—*P. M. G. O.*

400. Stoppage can not be made from the pay of a soldier to reimburse a company fund.—*Circular No. 9, A. G. O., 1886.*

401. The nature of the property for which a stoppage is made to reimburse the United States must be clearly stated to enable the collection to be properly disposed of.—*Circular No. 13, A. G. O., 1895.*

402. When a sentence of confinement or forfeiture is in excess of the legal limit, that part of it which is within the limit is legal and may be approved and carried into execution.—*A. R., 943.*

403. Dues to a company tailor or shoemaker, when charged on the rolls and collected, should be turned over to the party to whom it is due, taking his receipt therefor at the foot of the roll, as in the case of collections on account of damage to private parties.

CHARGES ON ROLLS FOR TRANSPORTATION AND SUBSISTENCE.

404. Whenever charges on account of transportation and subsistence, while traveling, appear on pay rolls, the number, date, and source of the order directing the same, together with the names of the officers furnishing the transportation and subsistence and the dates thereof and the points of travel involved, must in every instance be indicated in the column of "Remarks" in the following or similar manner: Due United States, transportation, Boston, Mass., to Omaha, Nebr., furnished by Capt. Doe, A. Q. M., April 1, 1892, on S. O. 36, Department of the East, March 29, 1892, $26.78; also commutation of rations furnished by Capt. Roe, A. C. S., for three days (from April 1, inclusive), $4.50.—*Decision, W. D., Nov. 21, 1892; 41069, A. G. O., 1892; Circular No. 15, paragraph 3, A. G. O., 1892.*

405. The basis of all charges entered against enlisted men under the head of subsistence on muster and pay rolls will be shown in concise notations in the column of remarks. If the amount stopped is on account of sales on credit under A. R., 1285 and 1289, the notation will be "Credit sales, Subsistence Department;" if on account of refundment of commutation, the notation will be "Refundment of commutation, Subsistence Army, 189–;" if on account of difference in cost of rations issued, the notation will be "Increased cost of rations. Subsistence Army, 189–," giving such year of appropriation in each case as the subsistence officer, who requests the notation to be made, shall indicate. If the charge consists of two or more stoppages, the amount of each must be separately shown. Commissaries who may request stoppages to be made, will furnish company commanders with full statements of the facts connected with the stoppages, and will give them the proper notations to be made in the column of remarks. Paymasters in making transfers to disbursing commissaries under A. R., 1290, will include in the invoice (Form No. 3, Subsistence Department) not only the collections on account of credit sales, but all other collections which are to be credited to the appropriation "Subsistence of the Army" which is available for the fiscal year current at the time the transfer is made, observing with particularity the directions printed in the headings of the invoice, which require that a collection other than credit sales shall be entered in the name of the individual from whom the collection was made, giving the notation which appears on the pay rolls. They will deposit to the credit of the Treasurer of the United States—i. e., take up on abstract of collections—all collections which pertain to an appropriation "Subsistence of the Army" for a fiscal year which has expired.—*Order Sec. War, Dec. 23, 1895; 29696, A. G. O., 1895; Circular No. 1, paragraph 2, A. G. O., 1896.*

406. The order promulgating the proceedings of a court and the action of the reviewing authority will, when practicable, be of the same date. When this is not practicable, the order will give the date of the action of the reviewing authority as the date of the beginning of the sentence. This does not apply to sentences of forfeitures of all pay and allowances. A soldier awaiting the result of trial will not be paid before the result is known.—*A. R., 945.*

407. A sentence to confinement, with or without forfeiture of pay, can not become operative prior to date of confirmation.—*A. R., 947.*

408. When soldiers awaiting result of trial or undergoing sentences commit offenses for which they are tried, the second sentence will be executed upon the expiration of the first.—*A. R., 948.*

409. When a sentence imposes forfeiture of pay, or a stated portion thereof for a certain number of months, it stops for each of those months the amount stated. Thus "ten dollars of monthly pay for one year" would be a stoppage of $120. When the sentence is silent as to date of commencement of forfeiture of pay, the forfeiture will begin at the date of promulgation of the sentence in orders, and will not apply to pay which accrued previous to that date.—*A. R., 951.*

410. An order remitting forfeiture of pay operates only on the pay to become due subsequent to the date of the order.—*A. R., 952.*

411. Notwithstanding a sentence contemplates payment of a stated sum to a soldier on his release from confinement, it can not be paid unless there is a sufficient balance to his credit after all authorized stoppages are deducted.—*A. R., 953.*

412. The time at which a dishonorable discharge is to take effect, as fixed by a sentence, can not be postponed by the reviewing officer.— *A. R., 950.*

413. When a sentence of confinement or forfeiture is in excess of the legal limit, the part within the limit is legal and may be executed.—*A. R., 943.*

414. When Congress grants a gratuity, neither a court-martial nor any other court has a right to direct a stoppage against it.—*2d Compt., v. 19, p. 154; see Digest, paragraph 1317, p. 177.*

VETERINARY SURGEONS.

415. Veterinary surgeons will be paid for monthly periods on the blank forms used for officers' pay accounts (Form No. 3) and on the certificate of the command-

ing officer of the regiment or detachment, in each case certifying thereon as follows: "This account is correct and just, and covered by appointment from the Secretary of War in force for the time."—*Sec. of War to P. M. G., June 1, 1880.*

416. One at $75 per month to each of the cavalry regiments from the First to the Sixth, inclusive; two, one at $75 and one at $100 per month, to the Seventh, Eighth, Ninth, and Tenth Regiments.—*R. S., 1102.*

417. A veterinary surgeon while on leave is entitled to full pay, unless the leave has been granted on condition that it should be without pay, or with less than the full amount of pay.—*Decision 2d Compt., May 25, 1880, concurred in by Sec. of War.*

418. Being neither military officers nor enlisted men, they are not entitled to travel pay on discharge.—*Paragraph 2087, 2d Compt., ed. 1869.*

419. They will be borne on the rolls of the field and staff; name, date of commencement of service and grade being stated. The senior in date of appointment will in all cases be entitled to the higher grade.—*Adjutant-General, B. 1159, P. M. G. O., 1874.*

WITNESSES.

420. Civilians in the employ of the Government when traveling upon summons as witnesses before military courts are entitled to transportation in kind from their place of residence to the place where the court is in session and return. If no transportation be furnished, they are entitled to reimbursement of the cost of travel actually performed by the shortest usually traveled route, including transfers to and from railway stations, at rates not exceeding 50 cents for each transfer and the cost of a double berth in a sleeping car or steamer when an extra charge is made therefor. They are also entitled to reimbursement of the actual cost of meals and rooms at a rate not exceeding $3 per day for each day actually and unavoidably consumed in travel or in attendance upon the court under the order or summons. No allowance will be made to them when attendance upon court does not require them to leave their stations.—*A. R., 962.*

421 A civilian not in Government employ duly summoned to appear as a witness before a military court will receive $1.50 for each day actually and unavoidably consumed in travel or in attendance upon the court under the summons, and 5 cents a mile for going from his place of residence to the place of trial or hearing, and 5 cents a mile for returning. Civilian witnesses will be paid by the Pay Department.—*A. R., 963.*

422. The charges for return journeys of witnesses will be made upon the basis of the actual charges allowed for travel to the court, and the entire account thus completed will be paid upon discharge from attendance, without waiting for completion of return travel.—*A. R., 964.*

423. The items of expenditure authorized in paragraphs 962 and 963 will be set forth in detail, and made a part of each voucher for reimbursement. No other items will be allowed. The correctness of the items will be attested by the affidavit of the witness, to be made when practicable before the judge-advocate, and the voucher will be accompanied by the original summons, or a duly certified copy thereof. The certificate of the judge-advocate will be evidence of the fact and period of attendance, and will be made upon the voucher.—*A. R., 965.*

424. Compensation to civilians in or out of Government employ for attendance upon civil courts is payable by the civil authorities.—*A. R., 966.*

425. Laborers, teamsters, and employees of similar character traveling under competent orders will be entitled to such actual and necessary expenses of travel and subsistence as may be authorized by the chief of bureau which pays the accounts. Those in receipt of a ration under paragraph 1252 will not be allowed commutation therefor. If it be impracticable for them to carry rations in kind, rations will not be drawn for the period during which they are traveling.—*A. R., 731.*

426. A witness whose deposition is required to be taken before an officer (either within or without the United States) to be used in evidence before a court-martial, in conformity with law, is entitled to be paid the fees and expenses authorized by the Regulations to be paid to witnesses before courts-martial.—*Circular No. 9, A. G. O., 1883.*

427. The cost of depositions under A. R., 649, is payable by the Quartermaster's Department, as has been the practice heretofore under A. R., 771, of 1889, as amended by G. O. 20, 1894.—*Decision of Secretary of War, January 11, 1896.*

428. The proper officers to administer oaths in the administration of the affairs of the Army (except when otherwise specially provided) are judge-advocates of departments, judge-advocates of courts-martial, and trial officers of summary courts. When none of these are within reach and available, recourse must be had to a notary public or other civil officer competent to administer oaths for general purposes.—*A. R., 683.*

429. A civilian witness who attends a court-martial in obedience to a summons,

but who declines to testify, is entitled to his fees and expenses. The law makes provision for compelling him to attend, but makes no provision for compelling him to testify.—*Circular No. 1, A. G. O., 1886.*

430. In the matter of the payment of witness fees to civilian witnesses before summary courts, paymasters are informed that such witnesses have the same status as to fees and travel allowances as have witnesses before regularly constituted courts-martial, and the certificate of the officer constituting a summary court will be accepted in lieu of that of a judge-advocate, as a proper authentication of the witness account, and payment will be made in accordance with the provisions of paragraphs 1050 and 1051, A. R.—*Circular No. 163, P. M. G. O.*

VOLUNTEERS.

431. In all matters relating to the pay and allowances of officers and soldiers of the Army of the United States the same rules and regulations shall apply to the Regular Army and to volunteer forces mustered into the service of the United States for a limited period.—*Sec. 1292, R. S.*

Table of pay allowed by law to officers of the Army.

PAY OF OFFICERS IN ACTIVE SERVICE.*

Grade.	Pay of grade.		Monthly pay.			
	Yearly.	Monthly.	After 5 years' service.	After 10 years' service.	After 15 years' service.	After 20 years' service.
			10 per ct.	*20 per ct.*	*30 per ct.*	*40 per ct.*
Lieutenant-General	$11,000	$916.67	.....	.....	.....	.....
Major-General	7,500	625.00	.....	.....	.....	.....
Brigadier-General	5,500	458.33	.....	.....	.....	.....
Colonel	3,500	291.67	$320.83	$350.00	†$375.00	$375.00
Lieutenant-Colonel	3,000	250.00	275.00	300.00	325.00	‡333.33
Major	2,500	208.33	229.17	250.00	270.83	291.67
Captain, mounted	2,000	166.67	183.33	200.00	216.67	233.33
Captain, not mounted	1,800	150.00	165.00	180.00	195.00	210.00
Regimental Adjutant	1,800	150.00	165.00	180.00	195.00	210.00
Regimental Quartermaster	1,800	150.00	165.00	180.00	195.00	210.00
First Lieutenant, mounted	1,600	133.33	146.67	160.00	173.33	186.67
First Lieutenant, not mounted	1,500	125.00	137.50	150.00	162.50	175.00
Second Lieutenant, mounted	1,500	125.00	137.50	150.00	162.50	175.00
Second Lieutenant, not mounted	1,400	116.67	128.33	140.00	151.67	163.33
Chaplain	1,500	125.00	137.50	150.00	162.50	175.00

* For law establishing the present rates of pay see sections 1261, 1262, 1263, and 1274, R. S.
† The maximum pay of a colonel is by law $4,500 per annum. (Sec. 1267, R. S.)
‡ The maximum pay of a lieutenant-colonel is by law $4,000 per annum. (Sec. 1267, R. S.)

PAY OF RETIRED OFFICERS.*

Lieutenant-General	$8,250	$687.50	.....	.....	.....	.....
Major-General	5,625	468.75	.....	.....	.....	.....
Brigadier-General	4,125	343.75	.....	.....	.....	.....
Colonel	2,625	218.75	$240.62	$262.50	$281.25	$281.25
Lieutenant-Colonel	2,250	187.50	206.25	225.00	243.75	250.00
Major	1,875	156.25	171.87	187.50	203.12	218.75
Captain, mounted	1,500	125.00	137.50	150.00	162.50	175.00
Captain, not mounted	1,350	112.50	123.75	135.00	146.25	157.50
First Lieutenant, mounted	1,200	100.00	110.00	120.00	130.00	140.00
First Lieutenant, not mounted	1,125	93.75	103.12	112.50	121.87	131.25
Second Lieutenant, mounted	1,125	93.75	103.12	112.50	121.87	131.25
Second Lieutenant, not mounted	1,050	87.50	96.25	105.00	113.75	122.50
Chaplain	1,350	112.50	123.75	135.00	146.25	157.50

* For law establishing the present rates of pay, see secs. 1261, 1262, 1263, and 1274, R. S.

NOTES.

1. An aid to a major-general is allowed $200 per year in addition to the pay of his rank, not to be included in computing the service increase.—[*Act July 15, 1870, sec. 24.*] Sec. 1261, R. S.

2. An aid to a brigadier-general is allowed $150 per year in addition to the pay of his rank, not to be included in computing the service increase.—[*Act July 15, 1870, sec. 24.*] Sec. 1261, R. S.

3. An acting commissary of subsistence is allowed $100 per year in addition to the

pay of his rank, not to be included in computing the service increase.—[*Act July 15, 1870, sec. 24.*] Sec. 1261, R. S.

4. Assistant surgeons are entitled to pay of captain after five years' service.[*Act June 23, 1874, sec. 4*], service to be reckoned from date of acceptance of appointment or commission.—[*Decision of Second Comptroller, September 26, 1884.*]

5. Retired officers receive 75 per cent of pay (salary and increase) of their rank.—[*Act July 15, 1870, sec. 24.*] Sec. 1274, R. S.

6. A retired chaplain receives 75 per cent of the pay (salary and increase) of his rank (captain, not mounted). Sec. 1122, R. S.

7. The officer in charge of the public buildings and grounds (Washington) has, while so serving, the rank, pay, and emoluments of a colonel.—[*Act March 3, 1873, sec. 1.*]

8. For additional pay as mounted officers see A. R., 1301, 1895.

9. Officers of the line detailed by the Secretary of War as assistant inspectors-general have allowances of cavalry officers of their respective grades.—[*Act June 23, 1874.*]

10. The principal assistant in the Ordnance Bureau of the War Department shall receive a compensation, including pay and emoluments, not exceeding that of a major of ordnance.—[*Act February 27, 1877.*]

11. An acting judge-advocate, detailed by the Secretary of War, is entitled to the pay and allowances of captain of cavalry.—[*Act July 5, 1884.*]

12. Retired officers detailed for duty at colleges under the act of November 3, 1893, entitled to full pay. Those detailed under other laws *not* entitled.—[*Act August 6, 1894.*]

REMARKS.

Mileage, at the rate of 4 cents per mile, over shortest usually traveled routes and, in addition thereto, transportation in kind furnished by the Quartermaster's Department.

Commutation of quarters to be paid by Pay Department, $12 per month per room.—[*Act June 23, 1879.*]

The sums hereinbefore allowed shall be paid in monthly payments by the paymaster.—[*Sec. 1268, R. S.*]

Vouchers in payment of an officer's salary must cover his whole compensation (full or half pay, according to status) for a period of one or more calendar months.

Pay of officers, cadets, chaplain, sword master, and teacher of music at the Military Academy.

Grade.	Grade or assimilated pay of—	Yearly pay.	Acts of Congress establishing present rates of pay.
Superintendent	Colonel	See preceding table.	June 12, 1858, sec. 1; July 15, 1870, sec. 24. [Sec. 1334, R. S.]
Commandant of cadets	Lieutenant-colonel		
Adjutant	Regimental adjutant		Mar. 3, 1851, sec. 1; July 15, 1870, sec. 24. [Sec. 1335, R. S.]
Treasurer, quartermaster, and commissary of cadets.	Captain of infantry and $700 additional.		Aug. 7, 1876; Mar. 31, 1884.
Surgeon	His grade in the Army.		July 15, 1870, sec. 24.
Assistant surgeon	do		
Professor, of more than ten years' service at the Academy.	Colonel		July 15, 1870, secs. 13 and 24; Feb. 28, 1873. [Sec. 1336, R. S.] June 23, 1879, sec. 4.
Professor, of less than ten years' service.	Lieutenant-colonel		
Associate professor of mathematics, of more than ten years' service at the Academy.	Major		Mar. 1, 1893.
Associate professor of mathematics, of less than ten years' service.	Captain, mounted		
Assistant professor	do		Apr. 29, 1812, sec. 2; July 15, 1870, sec. 24. [Sec. 1337, R. S.]
Senior assistant instructor of tactics	do		
Assistant instructor of tactics, commanding a company of cadets.	do		
Acting assistant professor	His grade in the Army.		
Acting assistant instructor of tactics	do		
Instructors of ordnance and science of gunnery and of practical engineering.	Major		Feb. 28, 1873. [Sec. 1336, R. S.]
Chaplain	Captain, mounted		Mar. 6, 1896.
Sword master			Feb. 16, 1857, sec. 2. [Sec. 1338, R. S.]
Cadet	$540 per annum	1,500	June 30, 1882.
Teacher of music	$1,080 per annum	540	Mar. 3, 1877.

Table of monthly pay of enlisted men of the United States Army.

(Secs. 1102, 1277, and 1280 to 1284 R. S.; acts of June 16, 1890, February 27, 1893, August 1, 1894, August 6, 1894, March 16, 1896, April 26, and May 18, 1898.)

FIRST FIVE YEARS CONTINUOUS SERVICE.

Year in each enlistment of five years	1st year.	2d year.	3d year.	4th year.	5th year.
Year in each enlistment of three years	1st year.	2d year.	3d year.	1st year.	2d year.
Year of total continuous service	1st year.	2d year.	3d year.	4th year.	5th year.
RANK AND SERVICE.					
COMPANY.					
Private—Artillery, Cavalry, and Infantry					(*)
Private—(Second class) Engineers and Ordnance	$13	$13	$14	$15	$16
Musician—Engineers, Artillery, and Infantry					
Trumpeter—Cavalry					
Wagoner—Artillery, Cavalry, and Infantry	14	14	15	16	17
Artificer—Artillery and Infantry					
Corporal—Artillery, Cavalry, and Infantry	15	15	16	17	18
Blacksmith and Farrier—Cavalry					
Saddler—Cavalry					
Sergeant—Artillery, Cavalry, and Infantry					
Veterinary Sergeant—Light Artillery	18	18	19	20	21
Quartermaster-Sergeant—Cavalry, Light Artillery, and Infantry					
Private—(First class) Engineers, Ordnance, and Signal Corps	17	17	18	19	20
Corporal—Engineers, Ordnance, and Signal Corps	20	20	21	22	23
First Sergeant—Artillery, Cavalry, and Infantry	25	25	26	27	28
Sergeant—Engineers, Ordnance, and Signal Corps	34	34	35	36	37
Sergeants—(First class) Signal Corps	45	45	46	47	48
REGIMENT.					
Chief Trumpeter—Cavalry					
Principal Musician—Artillery and Infantry	22	22	23	24	25
Saddler Sergeant—Cavalry					
Chief Musician—Artillery, Cavalry, and Infantry	60	60	61	62	63
Sergeant-Major—Artillery, Cavalry, and Infantry					
Quartermaster-Sergeant—Artillery, Cavalry, and Infantry	23	23	24	25	26
Sergeant-Major and Quartermaster-Sergeant—Engineers	36	36	37	38	39
Hospital Steward—Volunteers	45	45	.....	.....	.....
POST.					
Ordnance-Sergeant					
Commissary-Sergeant	34	34	35	36	37
Post Quartermaster-Sergeant					
HOSPITAL CORPS.					
Hospital Steward	45	45	46	47	48
Acting Hospital Steward	25	25	26	27	28
Private	18	18	19	20	21

* The pay of a man who has ever served continuously more than five years and who reenters the service more than three months after discharge commences with the amount stated in this column.

SECOND FIVE YEARS CONTINUOUS SERVICE.[a]

	$2 extra.				
Year in each enlistment of five years	1st year.	2d year.	3d year.	4th year.	5th year.
Year in each enlistment of three years	3d year.	1st year.	2d year.	3d year.	1st year.
Year of total continuous service	6th year.	7th year.	8th year.	9th year.	10th year.
RANK AND SERVICE.					
COMPANY.					
Private—Artillery, Cavalry, and Infantry Private—(Second class) Engineers and Ordnance Musician—Engineers, Artillery, and Infantry Trumpeter—Cavalry	$18	$18	$18	$18	$18
Wagoner—Artillery, Cavalry, and Infantry	19	19	19	19	19
Artificer—Artillery and Infantry Corporal—Artillery, Cavalry, and Infantry Blacksmith and Farrier—Cavalry Saddler—Cavalry	20	20	20	20	20
Sergeant—Artillery, Cavalry, and Infantry Veterinary Sergeant—Light Artillery Quartermaster-Sergeant—Cavalry, Light Artillery, and Infantry	23	23	23	23	23
Private—(First class) Engineers, Ordnance, and Signal Corps	22	22	22	22	22
Corporal—Engineers, Ordnance, and Signal Corps	25	25	25	25	25
First Sergeant—Artillery, Cavalry, and Infantry	30	30	30	30	30
Sergeant—Engineers, Ordnance, and Signal Corps	39	39	39	39	39
Sergeants—(First class) Signal Corps	50	50	50	50	50
REGIMENT.					
Chief Trumpeter—Cavalry Principal Musician—Artillery and Infantry Saddler Sergeant—Cavalry	27	27	27	27	27
Chief Musician—Artillery, Cavalry, and Infantry	65	65	65	65	65
Sergeant-Major—Artillery, Cavalry, and Infantry Quartermaster-Sergeant—Artillery, Cavalry, and Infantry	28	28	28	28	28
Sergeant-Major and Quartermaster-Sergeant—Engineers	41	41	41	41	41
POST.					
Ordnance-Sergeant Commissary-Sergeant Post Quartermaster-Sergeant	39	39	39	39	39
HOSPITAL CORPS.					
Hospital Steward	50	50	50	50	50
Acting Hospital Steward	30	30	30	30	30
Private	23	23	23	23	23

[a] For continuous service of more than ten years, an additional $1 per month for each successive period of five years.

Pay of veterinary surgeons, hospital matrons, and clerks and messengers at military headquarters. [*Act August 16, 1894.*]

Veterinary Surgeon * (senior)	per month..	$100
Veterinary Surgeon (junior)	do....	75
Hospital Matron	do....	10
Clerk, Class 1	per annum..	1,000
Clerk, Class 2	do....	1,100
Clerk, Class 3	do....	1,200
Messenger	per month..	60

* Only one Veterinary Surgeon, at $75 per month, allowed each of the cavalry regiments, from the First to the Sixth Regiment, inclusive; two, one at $100 and one at $75 per month, allowed each of the Seventh, Eighth, Ninth, and Tenth Regiments; the senior in date of appointment entitled to the higher grade.

CLOTHING.—Will be settled six months after the date of enlistment, and thereafter on June 30 and December 31 of each year. (*A. R. 1181, 1895.*) Balances found due United States to be charged soldier on muster-rolls of those dates. Balances due soldier to be carried forward on company books, credited to his current clothing account; any balance remaining due him at discharge to be credited on final statements.—*Sec. 1303, R. S.*

A certificate of merit entitles a soldier to $2 per month additional pay, commencing on the date of rendering "distinguished service" and continuing through all subsequent service as an enlisted man (*Sections 1216 and 1235, Revised Statutes, and Act of February 9, 1891.*) The Court of Claims decided May 29, 1893, that the Act of February 9, 1891, is retroactive and entitles to pay from date of the service, not merely from the date of the act.

Table of monthly pay and allowances to enlisted men on the retired list United States Army.

Rank.	Re-enlisted pay.	5 years' service.	10 years' service.	15 years' service.
POST NONCOMMISSIONED STAFF.				
Post Quartermaster-Sergeants, Ordnance-Sergeants, Commissary-Sergeants	$27.75	$29.25	$30.00	$30.75
ORDNANCE.				
Sergeants	27.75	29.25	30.00	30.75
Corporals	17.25	18.75	19.50	20.25
Privates, first class	15.00	16.50	17.25	18.00
Privates, second class	12.00	13.50	14.25	15.00
ENGINEERS.				
Sergeant-Major, Quartermaster-Sergeant	29.25	30.75	31.50	32.25
Sergeant	27.75	29.25	30.00	30.75
Corporal	17.25	18.75	19.50	20.25
Musician	12.00	13.50	14.25	15.00
Private, first class	15.00	16.50	17.25	18.00
Private, second class	12.00	13.50	14.25	15.00
MILITARY ACADEMY BAND.				
Musicians, first-class	27.75	29.25	30.00	30.75
Musicians, second-class	17.25	18.75	19.50	20.25
Musicians, third-class	15.00	16.50	17.25	18.00
SIGNAL CORPS.				
Sergeant, first-class	36.00	37.50	38.25	39.00
Sergeant	27.75	29.25	30.00	30.75
Corporal	17.25	18.75	19.50	20.25
Private, first-class	15.00	16.50	17.25	18.00
Private, second-class	12.00	13.50	14.25	15.00
HOSPITAL CORPS.				
Hospital Stewards	36.00	37.50	38.25	39.00
Privates	15.75	17.25	18.00	18.75
CAVALRY, ARTILLERY, AND INFANTRY.				
Chief Musician	47.25	48.75	49.50	50.25
Sergeant-Major, Quartermaster-Sergeant, Chief Trumpeter, Cavalry	19.50	21.00	21.75	22.50
Principal Musicians, Artillery and Infantry, Saddler Sergeants, Cavalry	18.75	20.25	21.00	21.75
First Sergeants	21.00	22.50	23.25	24.00
Sergeants	15.75	17.25	18.00	18.75
Corporals	13.50	15.00	15.75	16.50
Trumpeter, Cavalry, Musicians, Artillery and Infantry, Privates	12.00	13.50	14.25	15.00
Blacksmith and Farrier, Saddler, Cavalry, Artificers, Artillery and Infantry	13.50	15.00	15.75	16.50
Wagoner	12.75	14.25	15.00	15.75

Table of monthly pay and allowances to enlisted men on the retired list, United States Army—Continued.

Rank.	20 years' service.	25 years' service.	30 years' service.	35 years' service.
POST NONCOMMISSIONED STAFF.				
Post Quartermaster-Sergeants Ordnance-Sergeants Commissary-Sergeants	$31.50	$32.25	$33.00	$33.75
ORDNANCE.				
Sergeants	31.50	32.25	33.00	33.75
Corporals	21.00	21.75	22.50	23.25
Privates, first class	18.75	19.50	20.25	21.00
Privates, second class	15.75	16.50	17.25	18.00
ENGINEERS.				
Sergeant-Major Quartermaster-Sergeant	33.00	33.75	34.50	35.25
Sergeant	31.50	32.25	33.00	33.75
Corporal	21.00	21.75	22.50	23.25
Musician	15.75	16.50	17.25	18.00
Private, first class	18.75	19.50	20.25	21.00
Private, second class	15.75	16.50	17.25	18.00
MILITARY ACADEMY BAND.				
Musicians, first class	31.50	32.25	33.00	33.75
Musicians, second class	21.00	21.75	22.50	23.25
Musicians, third-class	18.75	19.50	20.25	21.00
SIGNAL CORPS.				
Sergeant, first class	39.75	40.50	41.25	42.00
Sergeant	31.50	32.25	33.00	33.75
Corporal	21.00	21.75	22.50	23.25
Private, first class	18.75	19.50	20.25	21.00
Private, second class	15.75	16.50	17.25	18.00
HOSPITAL CORPS.				
Hospital Stewards	39.75	40.50	41.25	42.00
Privates	19.50	20.25	21.00	21.75
CAVALRY, ARTILLERY, AND INFANTRY.				
Chief Musician	51.00	51.75	52.50	53.25
Sergeant Major Quartermaster-Sergeant	23.25	24.00	24.75	25.50
Chief Trumpeter, Cavalry Principal Musicians, Artillery and Infantry Saddler Sergeants, Cavalry	22.50	23.25	24.00	24.75
First Sergeants	24.75	25.50	26.25	27.00
Sergeants	19.50	20.25	21.00	21.75
Corporals	17.25	18.00	18.75	19.50
Trumpeters, Cavalry Musicians, Artillery and Infantry Privates	15.75	16.50	17.25	18.00
Blacksmith and Farrier, Saddler, Cavalry Artificers, Artillery and Infantry	17.25	18.00	18.75	19.50
Wagoner	16.50	17.25	18.00	18.75

General Service Clerks and Messengers rank, on retirement, as follows: Third-class clerks as First Sergeants, second-class clerks as Sergeants, first-class clerks as Corporals, messengers as privates.—*G. O. 54, 1886.*

NOTE 1.—Deduct Soldiers' Home dues at regular bimonthly periods.

NOTE 2.—Additional pay for length of service does not accrue after retirement.

NOTE 3.—The sum of $9.50 per month is granted in lieu of the allowance for subsistence and clothing.—*Act March 16, 1896.*

Officers' pay tables.

Days.	Second Lieutenant, not mounted.					First Lieutenant, not mounted; Second Lieutenant, mounted; Chaplain.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	$116.67	$128.33	$140.00	$151.67	$163.33	$125.00	$137.50	$150.00	$162.50	$175.00
1	$3.89	$4.28	$4.67	$5.06	$5.44	$4.17	$4.58	$5.00	$5.42	$5.83
2	7.78	8.56	9.33	10.11	10.89	8.33	9.17	10.00	10.83	11.67
3	11.67	12.83	14.00	15.17	16.33	12.50	13.75	15.00	16.25	17.50
4	15.56	17.11	18.67	20.22	21.78	16.67	18.33	20.00	21.67	23.33
5	19.44	21.39	23.33	25.28	27.22	20.83	22.92	25.00	27.08	29.17
6	23.33	25.67	28.00	30.33	32.67	25.00	27.50	30.00	32.50	35.00
7	27.22	29.94	32.67	35.39	38.11	29.17	32.08	35.00	37.92	40.83
8	31.11	34.25	37.33	40.44	43.56	33.33	36.67	40.00	43.33	46.67
9	35.00	38.50	42.00	45.50	49.00	37.50	41.25	45.00	48.75	52.50
10	38.89	42.78	46.67	50.56	54.44	41.67	45.83	50.00	54.17	58.33
11	42.78	47.06	51.33	55.61	59.89	45.83	50.42	55.00	59.58	64.17
12	46.67	51.33	56.00	60.67	65.33	50.00	55.00	60.00	65.00	70.00
13	50.56	55.61	60.67	65.72	70.78	54.17	59.58	65.00	70.42	75.83
14	54.44	59.89	65.33	70.78	76.22	58.33	64.17	70.00	75.83	81.67
15	58.33	64.17	70.00	75.83	81.67	62.50	68.75	75.00	81.25	87.50
16	62.22	68.44	74.67	80.89	87.11	66.67	73.33	80.00	86.67	93.33
17	66.11	72.72	79.33	85.94	92.56	70.83	77.92	85.00	92.08	99.17
18	70.00	77.00	84.00	91.00	98.00	75.00	82.50	90.00	97.50	105.00
19	73.89	81.28	88.67	96.06	103.44	79.17	87.08	95.00	102.92	110.83
20	77.78	85.56	93.33	101.11	108.89	83.33	91.67	100.00	108.33	116.67
21	81.67	89.83	98.00	106.17	114.33	87.50	96.25	105.00	113.75	122.50
22	85.56	94.11	102.67	111.22	119.78	91.67	100.83	110.00	119.17	128.33
23	89.44	98.39	107.33	116.28	125.22	95.83	105.42	115.00	124.58	134.17
24	93.33	102.67	112.00	121.33	130.67	100.00	110.00	120.00	130.00	140.00
25	97.22	106.94	116.67	126.39	136.11	104.17	114.58	125.00	135.42	145.83
26	101.11	111.22	121.33	131.44	141.56	108.33	119.17	130.00	140.83	151.67
27	105.00	115.50	126.00	136.50	147.00	112.50	123.75	135.00	146.25	157.50
28	108.89	119.78	130.67	141.56	152.44	116.67	128.33	140.00	151.67	163.33
29	112.78	124.06	135.33	146.61	157.89	120.83	132.92	145.00	157.08	169.17
30	116.67	128.33	140.00	151.67	163.33	125.00	137.50	150.00	162.50	175.00

Officers' pay tables—Continued.

Days.	First lieutenant, mounted.					Captain, not mounted; Regimental Adjutant and Quartermaster.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	$133.33	$146.67	$160.00	$173.33	$186.67	$150.00	$165.00	$180.00	$195.00	$210.00
1	$4.44	$4.89	$5.33	$5.78	$6.22	$5.00	$5.50	$6.00	$6.50	$7.00
2	8.89	9.78	10.67	11.56	12.44	10.00	11.00	12.00	13.00	14.00
3	13.33	14.67	16.00	17.33	18.67	15.00	16.50	18.00	19.50	21.00
4	17.78	19.56	21.33	23.11	24.89	20.00	22.00	24.00	26.00	28.00
5	22.22	24.44	26.67	28.89	31.11	25.00	27.50	30.00	32.50	35.00
6	26.67	29.33	32.00	34.67	37.33	30.00	33.00	36.00	39.00	42.00
7	31.11	34.22	37.33	40.44	43.56	35.00	38.50	42.00	45.50	49.00
8	35.56	39.11	42.67	46.22	49.78	40.00	44.00	48.00	52.00	56.00
9	40.00	44.00	48.00	52.00	56.00	45.00	49.50	54.00	58.50	63.00
10	44.44	48.89	53.33	57.78	62.22	50.00	55.00	60.00	65.00	70.00
11	48.89	53.78	58.67	63.56	68.44	55.00	60.50	66.00	71.50	77.00
12	53.33	58.67	64.00	69.33	74.67	60.00	66.00	72.00	78.00	84.00
13	57.78	63.56	69.33	75.11	80.89	65.00	71.50	78.00	84.50	91.00
14	62.22	68.44	74.67	80.89	87.11	70.00	77.00	84.00	91.00	98.00
15	66.67	73.33	80.00	86.67	93.33	75.00	82.50	90.00	97.50	105.00
16	71.11	78.22	85.33	92.44	99.56	80.00	88.00	96.00	104.00	112.00
17	75.56	83.11	90.67	98.22	105.78	85.00	93.50	102.00	110.50	119.00
18	80.00	88.00	96.00	104.00	112.00	90.00	99.00	108.00	117.00	126.00
19	84.44	92.89	101.33	109.78	118.22	95.00	104.50	114.00	123.50	133.00
20	88.89	97.78	106.67	115.56	124.44	100.00	110.00	120.00	130.00	140.00
21	93.33	102.67	112.00	121.33	130.67	105.00	115.50	126.00	136.50	147.00
22	97.78	107.56	117.33	127.11	136.89	110.00	121.00	132.00	143.00	154.00
23	102.22	112.44	122.67	132.89	143.11	115.00	126.50	138.00	149.50	161.00
24	106.67	117.33	128.00	138.67	149.33	120.00	132.00	144.00	156.00	168.00
25	111.11	122.22	133.33	144.44	155.56	125.00	137.50	150.00	162.50	175.00
26	115.56	127.11	138.67	150.22	161.78	130.00	143.00	156.00	169.00	182.00
27	120.00	132.00	144.00	156.00	168.00	135.00	148.50	162.00	175.50	189.00
28	124.44	136.89	149.33	161.78	174.22	140.00	154.00	168.00	182.00	196.00
29	128.89	141.78	154.67	167.56	180.44	145.00	159.50	174.00	188.50	203.00
30	133.33	146.67	160.00	173.33	186.67	150.00	165.00	180.00	195.00	210.00

Officers' pay tables—Continued.

Days.	Captain, mounted.					Major.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	$166.67	$183.33	$200.00	$216.67	$233.33	$208.33	$229.17	$250.00	$270.83	$291.67
1	$5.56	$6.11	$6.67	$7.22	$7.78	$6.94	$7.64	$8.33	$9.03	$9.72
2	11.11	12.22	13.33	14.44	15.56	13.89	15.28	16.67	18.06	19.44
3	16.67	18.33	20.00	21.67	23.33	20.83	22.92	25.00	27.08	29.17
4	22.22	24.44	26.67	28.89	31.11	27.78	30.56	33.33	36.11	38.89
5	27.78	30.56	33.33	36.11	38.89	34.72	38.19	41.67	45.14	48.61
6	33.33	36.67	40.00	43.33	46.67	41.67	45.83	50.00	54.17	58.33
7	38.89	42.78	46.67	50.56	54.44	48.61	53.47	58.33	63.19	68.06
8	44.44	48.89	53.33	57.78	62.22	55.56	61.11	66.67	72.22	77.78
9	50.00	55.00	60.00	65.00	70.00	62.50	68.75	75.00	81.25	87.50
10	55.56	61.11	66.67	72.22	77.78	69.44	76.39	83.33	90.28	97.22
11	61.11	67.22	73.33	79.44	85.56	76.39	84.03	91.67	99.31	106.94
12	66.67	73.33	80.00	86.67	93.33	83.33	91.67	100.00	108.33	116.67
13	72.22	79.44	86.67	93.89	101.11	90.28	99.31	108.33	117.36	126.39
14	77.78	85.56	93.33	101.11	108.89	97.22	106.94	116.67	126.39	136.11
15	83.33	91.67	100.00	108.33	116.67	104.17	114.58	125.00	135.42	145.83
16	88.89	97.78	106.67	115.56	124.44	111.11	122.22	133.33	144.44	155.56
17	94.44	103.89	113.33	122.78	132.22	118.06	129.86	141.67	153.47	165.28
18	100.00	110.00	120.00	130.00	140.00	125.00	137.50	150.00	162.50	175.00
19	105.56	116.11	126.67	137.22	147.78	131.94	145.14	158.33	171.53	184.72
20	111.11	122.22	133.33	144.44	155.56	138.89	152.78	166.67	180.56	194.44
21	116.67	128.33	140.00	151.67	163.33	145.83	160.42	175.00	189.58	204.17
22	122.22	134.44	146.67	158.89	171.11	152.78	168.06	183.33	198.61	213.89
23	127.78	140.56	153.33	166.11	178.89	159.72	175.69	191.67	207.64	223.61
24	133.33	146.67	160.00	173.33	186.67	166.67	183.33	200.00	216.67	233.33
25	138.89	152.78	166.67	180.56	194.44	173.61	190.97	208.33	225.69	243.06
26	144.44	158.89	173.33	187.78	202.22	180.56	198.61	216.67	234.72	252.78
27	150.00	165.00	180.00	195.00	210.00	187.50	206.25	225.00	243.75	262.50
28	155.56	171.11	186.67	202.22	217.78	194.44	213.89	233.33	252.78	272.22
29	161.11	177.22	193.33	209.44	225.56	201.39	221.53	241.67	261.81	281.94
30	166.67	183.33	200.00	216.67	233.33	208.33	229.17	250.00	270.83	291.67

Officers' pay tables—Continued.

Days.	Lieutenant-colonel.					Colonel.			
		5 years' service.	10 years' service.	15 years' service.	20 years' service.		5 years' service.	10 years' service.	15 and 20 years' service.
	$250.00	$275.00	$300.00	$325.00	$333.33	$291.67	$320.83	$350.00	$375.00
1	$8.33	$9.17	$10.00	$10.83	$11.11	$9.72	$10.69	$11.67	$12.50
2	16.67	18.33	20.00	21.67	22.22	19.44	21.39	23.33	25.00
3	25.00	27.50	30.00	32.50	33.33	29.17	32.08	35.00	37.50
4	33.33	36.67	40.00	43.33	44.44	38.89	42.78	46.67	50.00
5	41.67	45.83	50.00	54.17	55.56	48.61	53.47	58.33	62.50
6	50.00	55.00	60.00	65.00	66.67	58.33	64.17	70.00	75.00
7	58.33	64.17	70.00	75.83	77.78	68.06	74.86	81.67	87.50
8	66.67	73.33	80.00	86.67	88.89	77.78	85.56	93.33	100.00
9	75.00	82.50	90.00	97.50	100.00	87.50	96.25	105.00	112.50
10	83.33	91.67	100.00	108.33	111.11	97.22	106.94	116.67	125.00
11	91.67	100.83	110.00	119.17	122.22	106.94	117.64	128.33	137.50
12	100.00	110.00	120.00	130.00	133.33	116.67	128.33	140.00	150.00
13	108.33	119.17	130.00	140.83	144.44	126.39	139.03	151.67	162.50
14	116.67	128.33	140.00	151.67	155.56	136.11	149.72	163.33	175.00
15	125.00	137.50	150.00	162.50	166.67	145.83	160.42	175.00	187.50
16	133.33	146.67	160.00	173.33	177.78	155.56	171.11	186.67	200.00
17	141.67	155.83	170.00	184.17	188.89	165.28	181.81	198.33	212.50
18	150.00	165.00	180.00	195.00	200.00	175.00	192.50	210.00	225.00
19	158.33	174.17	190.00	205.83	211.11	184.72	203.19	221.67	237.50
20	166.67	183.33	200.00	216.67	222.22	194.44	213.89	233.33	250.00
21	175.00	192.50	210.00	227.50	233.33	204.17	224.58	245.00	262.50
22	183.33	201.67	220.00	238.33	244.44	213.89	235.28	256.67	275.00
23	191.67	210.83	230.00	249.17	255.56	223.61	245.97	268.33	287.50
24	200.00	220.00	240.00	260.00	266.67	233.33	256.67	280.00	300.00
25	208.33	229.17	250.00	270.83	277.78	243.06	267.36	291.67	312.50
26	216.67	238.33	260.00	281.67	288.89	252.78	278.06	303.33	325.00
27	225.00	247.50	270.00	292.50	300.00	262.50	288.75	315.00	337.50
28	233.33	256.67	280.00	303.33	311.11	272.22	299.44	326.67	350.00
29	241.67	265.83	290.00	314.17	322.22	281.94	310.14	338.33	362.50
30	250.00	275.00	300.00	325.00	333.33	291.67	320.83	350.00	375.00

Officers' pay tables—Continued.

Days.	Brigadier-General.	Major-General.	Lieutenant-General.
	$458.33	$625.00	$916.67
1	$15.28	$20.83	$30.56
2	30.56	41.67	61.11
3	45.83	62.50	91.67
4	61.11	83.33	122.22
5	76.39	104.17	152.78
6	91.67	125.00	183.33
7	106.94	145.83	213.89
8	122.22	166.67	244.44
9	137.50	187.50	275.00
10	152.78	208.33	305.56
11	168.06	229.17	336.11
12	183.33	250.00	366.67
13	198.61	270.83	397.22
14	213.89	291.67	427.78
15	229.17	312.50	458.33
16	244.44	333.33	488.89
17	259.72	354.17	519.44
18	275.00	375.00	550.00
19	290.28	395.83	580.56
20	305.56	416.67	611.11
21	320.83	437.50	641.67
22	336.11	458.33	672.22
23	351.39	479.17	702.78
24	366.67	500.00	733.33
25	381.94	520.83	763.89
26	397.22	541.67	794.44
27	412.50	562.50	825.00
28	427.78	583.33	855.56
29	443.06	604.17	886.11
30	458.33	625.00	916.67

Four per cent interest table.

Days.	$5.	$10.	$15.	$20.	$25.	$30.	$35.	$40.	$45.	$50.
1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.01
2	.00	.00	.00	.00	.00	.01	.01	.01	.01	.01
3	.00	.00	.00	.01	.01	.01	.01	.01	.01	.02
4	.00	.00	.01	.01	.01	.01	.02	.02	.02	.02
5	.00	.01	.01	.01	.01	.02	.02	.02	.02	.03
6	.00	.01	.01	.01	.02	.02	.02	.03	.03	.03
7	.00	.01	.01	.01	.02	.02	.03	.03	.03	.04
8	.00	.01	.01	.02	.02	.03	.03	.03	.04	.04
9	.00	.01	.01	.02	.02	.03	.03	.04	.04	.05
10	.01	.01	.02	.02	.03	.03	.04	.04	.05	.06
11	.01	.01	.02	.02	.03	.04	.04	.05	.05	.06
12	.01	.01	.02	.03	.03	.04	.05	.05	.06	.07
13	.01	.01	.02	.03	.04	.04	.05	.06	.06	.07
14	.01	.02	.02	.03	.04	.05	.05	.06	.07	.08
15	.01	.02	.02	.03	.04	.05	.06	.07	.07	.08
16	.01	.02	.03	.03	.04	.05	.06	.07	.08	.09
17	.01	.02	.03	.04	.05	.06	.07	.07	.08	.09
18	.01	.02	.03	.04	.05	.06	.07	.08	.09	.10
19	.01	.02	.03	.04	.05	.06	.07	.08	.09	.11
20	.01	.02	.03	.04	.05	.07	.08	.09	.10	.11
21	.01	.02	.03	.05	.06	.07	.08	.09	.10	.12
22	.01	.02	.04	.05	.06	.07	.09	.10	.11	.12
23	.01	.03	.04	.05	.06	.08	.09	.10	.11	.13
24	.01	.03	.04	.05	.07	.08	.09	.11	.12	.13
25	.01	.03	.04	.06	.07	.08	.10	.11	.12	.14
26	.01	.03	.04	.06	.07	.09	.10	.11	.13	.14
27	.01	.03	.04	.06	.07	.09	.10	.12	.13	.15
28	.02	.03	.05	.06	.08	.09	.11	.12	.14	.16
29	.02	.03	.05	.06	.08	.10	.11	.13	.14	.16
30	.02	.03	.05	.07	.08	.10	.12	.13	.15	.17
MONTHS. 2	.03	.07	.10	.13	.17	.20	.23	.27	.30	.33
3	.05	.10	.15	.20	.25	.30	.35	.40	.45	.50
4	.07	.13	.20	.27	.33	.40	.46	.53	.60	.67
5	.08	.17	.25	.33	.42	.50	.58	.67	.75	.83
6	.10	.20	.30	.40	.50	.60	.70	.80	.90	1.00
7	.12	.23	.35	.47	.58	.70	.82	.93	1.05	1.17
8	.13	.27	.40	.53	.67	.80	.93	1.07	1.20	1.33
9	.15	.30	.45	.60	.75	.90	1.05	1.20	1.35	1.50
10	.17	.33	.50	.67	.83	1.00	1.17	1.33	1.50	1.67
11	.18	.37	.55	.73	.92	1.10	1.28	1.47	1.65	1.83
12	.20	.40	.60	.80	1.00	1.20	1.40	1.60	1.80	2.00

Table of daily rates of pay.

Days.	PER MONTH.								
	12½ cents.	$1.	$2.	$3.	$4.	$5.	$6.	$7.	$8.
1	0	$0.03	$0.07	$0.10	$0.13	$0.17	$0.20	$0.23	$0.27
2	1	.07	.13	.20	.27	.33	.40	.47	.53
3	2	.10	.20	.30	.40	.50	.60	.70	.80
4	2	.13	.27	.40	.53	.67	.80	.93	1.07
5	2	.17	.33	.50	.67	.83	1.00	1.17	1.33
6	3	.20	.40	.60	.80	1.00	1.20	1.40	1.60
7	3	.23	.47	.70	.93	1.17	1.40	1.63	1.87
8	3	.27	.53	.80	1.07	1.23	1.60	1.87	2.13
9	4	.30	.60	.90	1.20	1.50	1.80	2.10	2.40
10	4	.33	.67	1.00	1.33	1.67	2.00	2.33	2.67
11	5	.37	.73	1.10	1.47	1.83	2.20	2.57	2.93
12	5	.40	.80	1.20	1.60	2.00	2.40	2.80	3.20
13	5	.43	.87	1.30	1.73	2.17	2.60	3.03	3.47
14	6	.47	.93	1.40	1.87	2.33	2.80	3.27	3.73
15	6	.50	1.00	1.50	2.00	2.50	3.00	3.50	4.00
16	7	.53	1.07	1.60	2.13	2.67	3.20	3.73	4.27
17	7	.57	1.13	1.70	2.27	2.83	3.40	3.97	4.53
18	8	.60	1.20	1.80	2.40	3.00	3.60	4.20	4.80
19	8	.63	1.27	1.90	2.53	3.17	3.80	4.43	5.07
20	8	.67	1.33	2.00	2.67	3.33	4.00	4.67	5.33
21	9	.70	1.40	2.10	2.80	3.50	4.20	4.90	5.60
22	9	.73	1.47	2.20	2.93	3.67	4.40	5.13	5.87
23	10	.77	1.53	2.30	3.07	3.83	4.60	5.37	6.13
24	10	.80	1.60	2.40	3.20	4.00	4.80	5.60	6.40
25	10	.83	1.67	2.50	3.33	4.17	5.00	5.83	6.67
26	11	.87	1.73	2.60	3.47	4.33	5.20	6.07	6.93
27	11	.90	1.80	2.70	3.60	4.50	5.40	6.30	7.20
28	12	.93	1.87	2.80	3.73	4.67	5.60	6.53	7.47
29	12	.97	1.93	2.90	3.87	4.83	5.80	6.77	7.73
30	12½	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00

Table of daily rates of pay—Continued.

Days.	PER MONTH.								
	$8.33.	$9.	$10.	$11.	$12.	$13.	$14.	$15.	$16.
1	$0.28	$0.30	$0.33	$0.37	$0.40	$0.43	$0.47	$0.50	$0.53
2	.56	.60	.67	.73	.80	.87	.93	1.00	1.07
3	.83	.90	1.00	1.10	1.20	1.30	1.40	1.50	1.60
4	1.11	1.20	1.33	1.47	1.60	1.73	1.87	2.00	2.13
5	1.39	1.50	1.67	1.83	2.00	2.17	2.33	2.50	2.67
6	1.67	1.80	2.00	2.20	2.40	2.60	2.80	3.00	3.20
7	1.94	2.10	2.33	2.57	2.80	3.03	3.27	3.50	3.73
8	2.22	2.40	2.67	2.93	3.20	3.47	3.73	4.00	4.27
9	2.50	2.70	3.00	3.30	3.60	3.90	4.20	4.50	4.80
10	2.78	3.00	3.33	3.67	4.00	4.33	4.67	5.00	5.33
11	3.06	3.30	3.67	4.03	4.40	4.77	5.13	5.50	5.87
12	3.33	3.60	4.00	4.40	4.80	5.20	5.60	6.00	6.40
13	3.61	3.90	4.33	4.77	5.20	5.63	6.07	6.50	6.93
14	3.89	4.20	4.67	5.13	5.60	6.07	6.53	7 00	7.47
15	4.17	4.50	5.00	5.50	6.00	6.50	7.00	7.50	8.00
16	4.44	4.80	5.33	5.87	6.40	6.93	7.47	8.00	8.53
17	4.72	5.10	5.67	6.23	6.80	7.37	7.93	8.50	9.07
18	5.00	5.40	6.00	6.60	7.20	7.80	8.40	9.00	9.60
19	5.28	5.70	6.33	6.97	7.60	8.23	8.87	9.50	10.13
20	5.56	6.00	6.67	7.33	8.00	8.67	9.33	10.00	10.67
21	5.83	6.30	7.00	7.70	8.40	9.10	9.80	10.50	11.20
22	6.11	6.60	7.33	8.07	8.80	9.53	10.27	11.00	11.73
23	6.39	6.90	7.67	8.43	9.20	9.97	10.73	11.50	12.27
24	6.67	7.20	8.00	8.80	9.60	10.40	11.20	12.00	12.80
25	6.94	7.50	8.33	9.17	10.00	10.83	11.67	12.50	13.33
26	7.22	7.80	8.67	9.53	10.40	11.27	12.13	13.00	13.87
27	7.50	8.10	9.00	9.90	10.80	11.70	12.60	13.50	14.40
28	7.78	8.40	9.33	10.27	11.20	12.13	13.07	14.00	14.93
29	8.06	8.70	9.67	10.63	11.60	12.57	13.53	14.50	15.47
30	8.33	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00

Table of daily rates of pay—Continued.

Days.	PER MONTH.								
	$17.	$18.	$19.	$20.	$21.	$22.	$23.	$24.	$25.
1	$0.57	$0.60	$0.63	$0.67	$0.70	$0.73	$0.77	$0.80	$0.83
2	1.13	1.20	1.27	1.33	1.40	1.47	1.53	1.60	1.67
3	1.70	1.80	1.90	2.00	2.10	2.20	2.30	2.40	2.50
4	2.27	2.40	2.53	2.67	2.80	2.93	3.07	3.20	3.33
5	2.83	3.00	3.17	3.33	3.50	3.67	3.83	4.00	4.17
6	3.40	3.60	3.80	4.00	4.20	4.40	4.60	4.80	5.00
7	3.97	4.20	4.43	4.67	4.90	5.13	5.37	5.60	5.83
8	4.53	4.80	5.07	5.33	5.60	5.87	6.13	6.40	6.67
9	5.10	5.40	5.70	6.00	6.30	6.60	6.90	7.20	7.50
10	5.67	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33
11	6.23	6.60	6.97	7.33	7.70	8.07	8.43	8.80	9.17
12	6.80	7.20	7.60	8.00	8.40	8.80	9.20	9.60	10.00
13	7.37	7.80	8.23	8.67	9.10	9.53	9.97	10.40	10.83
14	7.93	8.40	8.87	9.33	9.80	10.27	10.73	11.20	11.67
15	8.50	9.00	9.50	10.00	10.50	11.00	11.50	12.00	12.50
16	9.07	9.60	10.13	10.67	11.20	11.73	12.27	12.80	13.33
17	9.63	10.20	10.77	11.33	11.90	12.47	13.03	13.60	14.17
18	10.20	10.80	11.40	12.00	12.60	13.20	13.80	14.40	15.00
19	10.77	11.40	12.03	12.67	13.30	13.93	14.57	15.20	15.83
20	11.33	12.00	12.67	13.33	14.00	14.67	15.33	16.00	16.67
21	11.90	12.60	13.30	14.00	14.70	15.40	16.10	16.80	17.50
22	12.47	13.20	13.93	14.67	15.40	16.13	16.87	17.60	18.33
23	13.03	13.80	14.57	15.33	16.10	16.87	17.63	18.40	19.17
24	13.60	14.40	15.20	16.00	16.80	17.60	18.40	19.20	20.00
25	14.17	15.00	15.83	16.67	17.50	18.33	19.17	20.00	20.83
26	14.73	15.60	16.47	17.33	18.20	19.07	19.93	20.80	21.67
27	15.30	16.20	17.10	18.00	18.90	19.80	20.70	21.60	22.50
28	15.87	16.80	17.73	18.67	19.60	20.53	21.47	22.40	23.33
29	16.43	17.40	18.37	19.33	20.30	21.27	22.23	23.20	24.17
30	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	25.00

Table of daily rates of pay—Continued.

Days.	PER MONTH.								
	$26.	$27.	$28.	$29.	$30.	$32.	$33.	$34.	$35.
1	$0.87	$0.90	$0.93	$0.97	$1.00	$1.07	$1.10	$1.13	$1.17
2	1.73	1.80	1.87	1.93	2.00	2.13	2.20	2.27	2.33
3	2.60	2.70	2.80	2.90	3.00	3.20	3.30	3.40	3.50
4	3.47	3.60	3.73	3.87	4.00	4.27	4.40	4.53	4.67
5	4.33	4.50	4.67	4.83	5.00	5.33	5.50	5.67	5.83
6	5.20	5.40	5.60	5.80	6.00	6.40	6.60	6.80	7.00
7	6.07	6.30	6.53	6.77	7.00	7.47	7.70	7.93	8.17
8	6.93	7.20	7.47	7.73	8.00	8.53	8.80	9.07	9.33
9	7.80	8.10	8.40	8.70	9.00	9.60	9.90	10.20	10.50
10	8.67	9.00	9.33	9.67	10.00	10.67	11.00	11.33	11.67
11	9.53	9.90	10.27	10.63	11.00	11.73	12.10	12.47	12.83
12	10.40	10.80	11.20	11.60	12.00	12.80	13.20	13.60	14.00
13	11.27	11.70	12.13	12.57	13.00	13.87	14.30	14.73	15.17
14	12.13	12.60	13.07	13.53	14.00	14.93	15.40	15.87	16.33
15	13.00	13.50	14.00	14.50	15.00	16.00	16.50	17.00	17.50
16	13.87	14.40	14.93	15.47	16.00	17.07	17.60	18.13	18.67
17	14.73	15.30	15.87	16.43	17.00	18.13	18.70	19.27	19.83
18	15.60	16.20	16.80	17.40	18.00	19.20	19.80	20.40	21.08
19	16.47	17.10	17.73	18.37	19.00	20.27	20.90	21.53	22.17
20	17.33	18.00	18.67	19.33	20.00	21.33	22.00	22.67	23.33
21	18.20	18.90	19.60	20.30	21.00	22.40	23.10	23.80	24.50
22	19.07	19.80	20.53	21.27	22.00	23.47	24.20	24.93	25.67
23	19.93	20.70	21.47	22.23	23.00	24.53	25.30	26.07	26.83
24	20.80	21.60	22.40	23.20	24.00	25.60	26.40	27.20	28.00
25	21.67	22.50	23.33	24.17	25.00	26.67	27.50	28.33	29.17
26	22.53	23.40	24.27	25.13	26.00	27.73	28.60	29.47	30.33
27	23.40	24.30	25.20	26.10	27.00	28.80	29.70	30.60	31.50
28	24.27	25.20	26.13	27.07	28.00	29.87	30.80	31.78	32.67
29	25.13	26.10	27.07	28.03	29.00	30.93	31.90	32.87	33.83
30	26.00	27.00	28.00	29.00	30.00	32.00	33.00	34.00	35.00

Table of daily rates of pay—Continued.

Days.	PER MONTH.								
	$36.	$37.	$38.	$39.	$40.	$41.	$42.	$43.	$45.
1	$1.20	$1.23	$1.27	$1.30	$1.33	$1.37	$1.40	$1.43	$1.50
2	2.40	2.47	2.53	2.60	2.67	2.73	2.80	2.87	3.00
3	3.60	3.70	3.80	3.90	4.00	4.10	4.20	4.30	4.50
4	4.80	4.93	5.07	5.20	5.33	5.47	5.60	5.73	6.00
5	6.00	6.17	6.33	6.50	6.67	6.83	7.00	7.17	7.50
6	7.20	7.40	7.60	7.80	8.00	8.20	8.40	8.60	9.00
7	8.40	8.63	8.87	9.10	9.33	9.57	9.80	10.03	10.50
8	9.60	9.87	10.13	10.40	10.67	10.93	11.20	11.47	12.00
9	10.80	11.10	11.40	11.70	12.00	12.30	12.60	12.90	13.50
10	12.00	12.33	12.67	13.00	13.33	13.67	14.00	14.33	15.00
11	13.20	13.57	13.93	14.30	14.67	15.03	15.40	15.77	16.50
12	14.40	14.80	15.20	15.60	16.00	16.40	16.80	17.20	18.00
13	15.60	16.03	16.47	16.90	17.33	17.77	18.20	18.63	19.50
14	16.80	17.27	17.73	18.20	18.67	19.13	19.60	20.07	21.00
15	18.00	18.50	19.00	19.50	20.00	20.50	21.00	21.50	22.50
16	19.20	19.73	20.27	20.80	21.33	21.87	22.40	22.93	24.00
17	20.40	20.97	21.53	22.10	22.67	23.23	23.80	24.37	25.50
18	21.60	22.20	22.80	23.40	24.00	24.60	25.20	25.80	27.00
19	22.80	23.43	24.07	24.70	25.33	25.97	26.60	27.23	28.50
20	24.00	24.67	25.33	26.00	26.67	27.33	28.00	28.67	30.00
21	25.20	25.90	26.60	27.30	28.00	28.70	29.40	30.10	31.50
22	26.40	27.13	27.87	28.60	29.33	30.07	30.80	31.53	33.00
23	27.60	28.37	29.13	29.90	30.67	31.43	32.20	32.97	34.50
24	28.80	29.60	30.40	31.20	32.00	32.80	33.60	34.40	36.00
25	30.00	30.83	31.67	32.50	33.33	34.17	35.00	35.83	37.50
26	31.20	32.07	32.93	33.80	34.67	35.53	36.40	37.27	39.00
27	32.40	33.30	34.20	35.10	36.00	36.90	37.80	38.70	40.50
28	33.60	34.53	35.47	36.40	37.33	38.27	39.20	40.13	42.00
29	34.80	35.77	36.73	37.70	38.67	39.63	40.60	41.57	43.50
30	36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	45.00

Table of daily rates of pay—Continued.

Days.	PER MONTH.								
	$50.	$60.	$62.	$63.	$64.	$65.	$70.	$75.	$100.
1	$1.67	$2.00	$2.07	$2.10	$2.13	$2.17	$2.33	$2.50	$3.33
2	3.33	4.00	4.13	4.20	4.27	4.33	4.67	5.00	6.67
3	5.00	6.00	6.20	6.30	6.40	6.50	7.00	7.50	10.00
4	6.67	8.00	8.27	8.40	8.53	8.67	9.33	10.00	13.33
5	8.33	10.00	10.33	10.50	10.67	10.83	11.67	12.50	16.67
6	10.00	12.00	12.40	12.60	12.80	13.00	14.00	15.00	20.00
7	11.67	14.00	14.47	14.70	14.93	15.17	16.33	17.50	23.33
8	13.33	16.00	16.53	16.80	17.07	17.33	18.67	20.00	26.67
9	15.00	18.00	18.60	18.90	19.20	19.50	21.00	22.50	30.00
10	16.67	20.00	20.67	21.00	21.33	21.67	23.33	25.00	33.33
11	18.33	22.00	22.73	23.10	23.47	23.83	25.67	27.50	36.67
12	20.00	24.00	24.80	25.20	25.60	26.00	28.00	30.00	40.00
13	21.67	26.00	26.87	27.30	27.73	28.17	30.33	32.50	43.33
14	23.33	28.00	28.93	29.40	29.87	30.33	32.67	35.00	46.67
15	25.00	30.00	31.00	31.50	32.00	32.50	35.00	37.50	50.00
16	26.67	32.00	33.07	33.60	34.13	34.67	37.33	40.00	53.33
17	28.33	34.00	35.13	35.70	36.27	36.83	39.67	42.50	56.67
18	30.00	36.00	37.20	37.80	38.40	39.00	42.00	45.00	60.00
19	31.67	38.00	39.27	39.90	40.53	41.17	44.33	47.50	63.33
20	33.33	40.00	41.33	42.00	42.67	43.33	46.67	50.00	66.67
21	35.00	42.00	43.40	44.10	44.80	45.50	49.00	52.50	70.00
22	36.67	44.00	45.47	46.20	46.93	47.67	51.33	55.00	73.33
23	38.33	46.00	47.53	48.30	49.07	49.83	53.67	57.50	76.67
24	40.00	48.00	49.60	50.40	51.20	52.00	56.00	60.00	80.00
25	41.67	50.00	51.67	52.50	53.33	54.17	58.33	62.50	83.33
26	43.33	52.00	53.73	54.60	55.47	56.33	60.67	65.00	86.67
27	45.00	54.00	55.80	56.70	57.60	58.50	63.00	67.50	90.00
28	46.67	56.00	57.87	58.80	59.73	60.67	65.33	70.00	93.33
29	48.33	58.00	59.93	60.90	61.87	62.83	67.67	72.50	96.67
30	50.00	60.00	62.00	63.00	64.00	65.00	70.00	75.00	100.00

INDEX.

[NOTE.—Compound titles or subjects are entered under the first word of the combination.]

	Paragraph.
Absence—	
Paymaster-General may grant	7
Monthly report to show, of paymasters	16
From station at end of month	38
On detached service	69
Change of address on	71
On temporary duty	163
Change of station during	164, 342
Without leave, forfeitures	192
Of less than ten days	192
one day	192
Pay during	256–270
For sickness or wounds	258
Data on pay accounts	259
Computation of, on leave	259
cumulative leave	260, 261, 262
leave year June 20	261
Leave data from A. G. O	263
Temporary duty while on	263, 340
Delays on leaves of	264
returning to duty	264
Authorized delay, as leave	264
Pay on graduating leave	265
Graduating leave can not be delayed	266
Vacations of professors of Military Academy	267
Interrupted by witness service	268
In prior muster period	301
Orders to station from	338
Conducting recruits from	339
Arrest of soldier on furlough	295
Three months, without authority	386
After order to change station	342
relief from station	373
Stoppages for, includes clothing	389, 390
Status of veterinary surgeons	417
Absentees—	
Changes in address of	71
Status of aids on leave	136–138
paymasters' clerks	145
Commutation of quarters of	162
Status of, sick	175
deserters	186–196
Transportation of, without leave	187
Forfeitures of deserters	190–191
Payment of, officers	227
resigned	237
Under civil restraint	257
Pay of, receipted for	282
from muster	299
Accounts—	
Bond not surrendered on settlement of	21
Limit of rendition of	33, 101
Of public moneys required	53
To agree with appropriations	53
Penalty for nonrendition	53
Report of condition, to Secretary of Treasury	54
Money balance on closing	56
Statement of differences in	58
Rendition before 10th of month	101
Vouchers mailed separate from	101
original, must go with	102
when copies are accepted	102
number stated on	105
Papers, etc., supporting	103
Certificate of correctness of	106
Money, fractions in	108
amounts expressed in terms	108–109

	Paragraph.
Accounts—Continued.	
Receipt on, to show date of check	109
Signature to agree with name	114
Money, administrative examination of	124–133
To be examined within twenty days	124
Suspensions in, reported to office	124
to give voucher	124
preliminary examinations	129
revision examinations	129
collection of	130
Special rendition of	126
Closed on renewal of bond	127
change of station	127
absence over ten days	127
Officers delinquent in	382
Accounts Current—	
Certificate of deposit, data on	88
will not be filed with	88
Appropriation to be noted on	98
To be made in duplicate	100
Form, furnished by Chief of Bureau	100
Money transactions to appear on	104
Invoices of funds, filed with	110
Correction of errors in	124
To cover monthly periods	127
For intermediates	127
To show receipts and expenditures	128
balance due United States deposited	128
"Requisition" numbers	128
suspensions reported	131
credit for suspensions removed	131
Transfers on, to correct appropriations	132
Abstracts of deposits to accompany	184
Address—	
Of officers in letters	66
Actual rank in	68
Changes of, on leave	71
Advances—	
Public moneys, to whom	22
For service, distant stations	23
Of private funds, for disbursement	59–60
Affidavit—	
Of surety on bond	19
On loss of check	74
deposit book	180
witness account	423
Aids-de-Camp—	
Of lieutenant-general	134
major-general	135
brigadier-general	135
On leave with chief	136–138
Commencement of pay	137
Appointed while on leave	138
On brevet appointments	139
Aliens—	
No pay on discharge as	294
Appointments—	
Of paymasters' clerks	146
messengers	146
Data of, noncommissioned officers on rolls	225
Pay from acceptance of	235
From Army to Volunteers	242
Increased pay from acceptance	243
Of noncommissioned officer, when of effect	293
temporary	293
for Indian scouts	329
No mileage on first	346
reappointment	346
Appropriations—	
Supply of funds of proper	14
to show	98
Payment in excess	24
Transfer of differences prohibited	32
Designation of, on certificate of deposit	89–93
Credited on certificate of deposit, to show nature	93
To be noted on account, abstract, etc	99
Designation of, in invoices and receipts	110
for credit on payments made	133
For fees of civil officers	117
Correction of transfers of	132
Credit for clothing due, etc	154
deposits repaid	184
Arrest—	
Commutation of quarters of officers in	174
Deserter, reward	186
cost of, etc	187
Of soldier on furlough	295

	Paragraph.
Assignments—	
Of claims, payment prohibited	122
Payment to original payee only	123
Of pay accounts and final statements	123
Overpayment on assigned accounts	270
Awaiting—	
Orders, commutation of quarters on	166
Trial, soldier	189, 290
after expiration of service	290
Verdict	193, 290
Baggage—	
Transportation charges for	331, 351
Bands. (See MUSICIANS.)	
Banks—	
As depositories for paymasters	25
Boards of Survey—	
To settle affairs of decedents	63
Bonds—	
Of disbursing officers	17, 21
All officers of Pay Department to give	17
Penalty in, named by Secretary of War	17
may be increased	17
Verification of ability of	18
Sureties bound jointly and severally	19
for double amount of	19
residence on	19
Instructions for preparation of	20
Not surrendered	21
Balances and suspensions on renewal of	56
Suspensions on old, dropped from new	56
For issue of duplicate checks	74
Brevets—	
Aids for, general officers	139
No increase of pay for	249
Bribes—	
Penalty for accepting	52
Cadets—	
Service for increased pay	240
retirement	245
credit during suspension	248
Pay on graduating leave	267
Payment of, how made	271
Cashbook—	
To be kept by paymasters	125
Certificates of Deposit—	
For every deposit of public money	84
Given in duplicate	84
Data required on	84, 85, 93–96
Data on, stated on account current	88
Disposal of original	85, 89
Verification of, by depositors	85
bureau	89
On account of other bureaus	86
Not filed with account current	88
To be recorded	89
Designation of appropriation on	89, 83
credit for amount on	91
For *personal credit*	91
No letters of transmittal for	92
Space for data	93
Character of credit to be given	93
Indorsement on	93
Correction of imperfect	94
Certificates—Erroneous—	
Payments on, disallowed	121
Certificates of Merit—	
Additional pay for	318
included in forfeitures	319, 392, 393
travel pay	319
Certificates of Nonindebtedness—	
Required on final payments	236
Certificates of Service—	
By paymasters' clerks	143
For mounted pay	229
Of veterinary surgeons	415
Of acting assistant surgeons	244
Checks—	
Reports of outstanding	29
three years	77
on account change of station	83
annual	36
For transfer of funds	31
No allowance for collection of	44
funds for payment of	57
In favor "bearer," under $20	72
To be drawn to order or bearer	72
in favor of payee by name	72

	Paragraph.
Checks—Continued.	
Must show "object"	73
Duplicates for $2,500 and under	74
rule for issue	74
Of inactive distributing officers	75
Payment within three years	76
Out three years covered into Treasury	78
paid on Treasury settlement	79
Official, only used for payments	81
Mutilated or canceled	82
Balances for, outstanding	83
Not to issue until execution of voucher	109
Data of, on voucher	111
Paymasters will keep check, stubs	125
On transfer of balances	127
Payment of soldiers by	273
Designation of depository for	275
To be drawn on depository designated	276
By express for payments	276, 277, 278
Distribution of, for payments	278
Correction of errors in	279
Indorsement of certified	280
For absentees, held by company commanders	282
Of deserters and decedents	284
Identification of payee	395
Check Books—	
Issued from Treasury direct	80
On depositories, issued by Chief of Bureau	81
unused	81
record of	81
Chiefs of Bureaus—	
To regulate supply of funds	6
Authority to grant leaves	7
To examine sufficiency of bond	18
And incomplete certificates of deposit	94
Duty of, remitting funds	98
Forms furnished by	100
Examination of accounts by	124
To notify officers of suspensions	124
And delinquent officers	382
Chief Paymasters—	
Payments by	8
Responsible for payment of troops	9, 13
Estimate of funds by	19, 34
Accumulation of funds	10
Estimates by, due by 15th of month	12
To procure funds in season	13
distribute funds as needed	13
instruct subordinate paymasters	13
supply *proper* funds	14
Forwarding communications of subordinates	15
Decision of matters in their jurisdiction	15
Data in monthly reports of	16
Monthly reports, pay operations	35
To verify balances for checks	83
Copies of accounts for	126
May call for rendition of account	126
Control clerks of paymasters on leave	145
List of payees of commutation of quarters for	172
To have notice of transfer of accounts	228
be notified of failure in payment	272
Pays on descriptive lists	287
Designates paymasters for retired men	309
Pays mileage accounts	332
Claims—	
Officers or clerks shall not purchase, against United States	40
Transfer and assignment of	122, 123
Paymasters' clerks can not handle	141
assist in collection of	141
Clerks. (See also PAYMASTERS' CLERKS)—	
Of disbursing officers shall not buy claims	40
Disbursing officer reducing pay of	49
Can not be interested in accounts or claims	141
At headquarters of Army and departments	147
Clothing—	
Allowance for, published in orders	148
first year	149
sergeant of ordnance	157
band, West Point	159
sergeants and musicians	160
retired men	308
Account settled semiannually	149
credit for balance due soldier on	150
discharge	150
transfer	150
of deserter	151
returned	152
Charges on rolls, due United States	149
Values in words and figures	150

Clothing—Continued. Paragraph.
Balance due deserter 151
Due United States by deserter 151
Credit, can not offset dues of deserter 153
Appropriation, credit for, on final statements 154
Stoppages for overdrawn 155
Fatigue, of convicts 156
For service beyond term 158
Stoppage for absence, includes 390, 392
Collections—
By public officers 37
Certificates of deposit for, for other bureaus 86
By paymasters 87
For discharge-purchase on final statements 219
Receipt for, by paymasters 381
To be reported by paymasters 382
show name of officer and voucher 383
For damages by troops 393
tailor and shoemaker 403
credit sales of subsistence 405
College Detail—
Commutation of quarters for officers 170
Commutation of Quarters. (See QUARTERS, COMMUTATION OF.)
Company Commanders—
To keep deposit record 176
report deposits to Paymaster-General 176
men transferred or deserted 176
note desertion data on rolls 195
give final statements on discharge 198, 204
give notification of discharge 202
witness payment on rolls 223, 281, 288
forward muster and pay rolls signed 274
designate officer to distribute pay 278
May certify indorsements on checks 280
To hold checks of absentees 282
attend at pay table 288
Temporary appointment of noncommissioned officers by 293
Can not withhold pay 298
Company funds—
No stoppage of pay for 304
Computations—
Of clothing, etc., of deserter 151, 152
pay. Service after expiration of term 158
time for service 118
Confinement—
By civil authority—pay 257, 303
Discharge from, without conviction 303
Beyond term. Forfeitures 322
legal limit 402
Commencement of sentence of 407
Gratuity on release from 411
Congress—
Travel to attend committee of 347
Contingent Expenses—
Returns of 70
Correspondence. (See also LETTERS)—
Action, chief paymasters forwarding 15
Letters to cover one subject 65
of transmittal 65
none for certificate of deposit 92
Use of proper names in 65
Post-office address in 66
Signatures by pen only 67
to be plain and legible 67
Only title of actual rank allowed 68
Courts, etc.—
Reporters for general courts-martial, only 376, 377
Government employees on, service 378
Pay of interpreters for 379
Promulgation of sentence of 406
Currency—
Payments by express 273
distribution 278
errors in 278
envelopes 273
to troops in field 285
By express to post commanders 276, 277, 278
escort for 277
receipt for 277
Damages—
Stoppages for, by troops 393
Debts—
Deposits not liable for 183
Deceased Officers—
Public money or property of 63
Settlements of accounts of 119
Deceased Soldiers—
Separate receipts for moneys of 62
Settlement of final accounts of 119

	Paragraph.
Deceased Soldiers—Continued.	
Deposit account of	182
Death after signing rolls	282
Balances due settled at Treasury	300
Decisions—	
By chief paymasters in eligible cases	15
Delays—	
In depositing funds	55
check reports	58
reports of station changes	69
change of address	71
rendition of accounts	101
Awaiting trial	189
discharge	215
In obeying orders	264
Returning to duty from leave	264
Authorized, as leave	266
None in leaves of graduates	266
Deposition—	
Of witness, fees and expenses	426–427
Depositaries—	
Signatures of disbursing officers for	42
Receipts of, for public moneys	43
Depositories, Public—	
Lists of, for paymasters	25
Division of deposits between	26
Deposits proportioned to security	26
Transfer of funds between, through Treasury	26
Designation of, by post commanders	275
Deposits (Enlisted Men)—	
Record of	4
General instructions	176–185
Record of, by company commanders	176
Report of, by company commanders	176
men transferred, etc	176
Entries on final statements	177, 182
Stated in words and figures	177
Forfeitures of, on final statements	177
Payable only on final statements	179
Not settled on final statements	179
Must be settled on discharge	180
Interest on	181
Five dollars the minimum amount for interest	181
Account, decedents	182
Included in "effects"	182
Forfeited by desertion	183
Not forfeited by sentence	183
liable for debt	183
Abstract of, with accounts	184
Carried to pay of Army	184
Paid, etc., under pay of Army	184
During fraudulent enlistment	185
On payment by express	284
Retained pay treated as	324
Deposit Books—	
Filed with voucher for settlement	177
Affidavit on loss of	178
Possession of, on delivery of final statements	179
Deposits, Funds—	
With Treasury, when practicable	6
Division of, between depositories	26
Of moneys of different bureaus	27
No delay in, public funds	28
Receipts for, with depositaries	43
Descriptive List—	
Clothing dues on	150
Deposit record on	176
For men retired	307, 309
Payments noted on	309
Deserters—	
Clothing to date of desertion	151
balances on muster and pay rolls	151
computation of	151, 152
allowances of returned	152
credits can not offset debts	153
Forfeit deposits and interest	177, 183
pay during desertion	191
due at desertion	194
retained pay	321
Forfeitures on enlistment of	381
Reward of $10 for apprehension of	184
expenses, etc., charged against	187
none on nonconviction	188
Not chargeable with transportation of witnesses	187
paid awaiting trial	189
To make good time lost	190, 191
When again in service	190
Enlisting while in desertion	190
Authority competent to restore	191

Deserters—Continued. Paragraph.
Restoration no relief from penalty ... 191
To refund costs ... 191
Not so reported under ten days ... 192
paid till desertion is settled ... 193
pending settlement United States dues ... 195
Pay for service in *former* enlistment ... 196
Desertion—
Refundment of costs of ... 191
Date of commencement of ... 192
on rolls ... 195
While refunding erroneous payment ... 394
Detached Service—
Application of term ... 69
Detail of staff officers on ... 252
Disbursements—
In kind of funds received ... 45
No extra pay for making ... 48
Receipts larger than ... 51
From private funds ... 59
Disbursing Officers. (See also PAYMASTERS.)
Discharge—
Appropriation credit for payments on ... 133
Causes entitling to ... 197
noted on final statements ... 198
Authority competent to order ... 197
On certificate of disability ... 198
Of effect last day of service ... 199
Purchase, conditions ... 200, 219
allowed but once ... 200
price of ... 200
computation of service for ... 200
no travel allowance on ... 201, 366
collections for ... 219
Notification, preparation of ... 202
no blanks for ... 202
in handwriting of officer ... 202
Transportation on, to reach paymaster ... 203
Pay on, on final statements ... 204
both dates inclusive ... 205
Computation of travel allowances on ... 207
For minority ... 208
fraud, forfeitures ... 208, 321
Recruit for disability ... 209
fraud ... 209
Transfer of final statements on ... 210
Beyond expiration of term ... 214
Certificate lost, settlement by auditor ... 215
payment delayed six months ... 217
Payment on, by army paymaster ... 287
By favor, no travel allowances ... 217
As alien, no travel allowances ... 294
For promotion, no travel allowances ... 365
transfer, no travel allowances ... 367
By civil process, no travel allowances ... 371
option, no travel allowances ... 373
misconduct, allowances ... 374, 375
Postponement of date by reviewing officer ... 412
Dismissed Officers—
Payment of ... 239
Distances—
Compiled by Paymaster-General ... 5
Double Payments—
Paymaster-General to report to Adjutant-General ... 3, 255
Effects, Decedent's—
Disposal of ... 63
Receipts from sale of ... 62
Deposits to appear as ... 182
Employee. (See CLERKS, etc.)
Engineer Officers—
Commutation of quarters for ... 169
Mileage of, on public works ... 345
Enlistment—
Of soldier in desertion ... 190
Term of Indian scouts ... 328
From desertion, forfeitures ... 391
Escort—
For currency by express ... 279
Estimates—
To show, of depository of funds ... 6
Periodical, by chief paymasters ... 10
Designation of amounts for each depository ... 11
Due on 15th of month ... 12
Data for changes in amounts ... 12
Required monthly ... 34
Examination—Money Accounts—
Suspensions made on ... 129
collected on ... 130
appear on account current ... 131

	Paragraph.
Extra Pay and Allowances—	
Must be specially authorized	48
For reenlistment	313, 317
continuous service	313, 317
certificate of merit	318
Included in forfeitures	319
None for court service of Government employee	378
Fees—	
Of civilians administering oaths	117
For deposition of witness	426
Of witness declining to testify	429
summary court	430
Final Statements—	
Money amounts on, in words and figures	116
Erroneous payments on	121
Accounts not to be reopened	220
Payment on, to assignee	123
Clothing dues on	152, 154
appropriation credit	154
Deposits credited on	177
forfeited on	177
and delivery of	178
payable to paymasters only on	179
unpaid on	179
Furnished by company commanders	198
When *not* furnished	198
Disability for discharge shown	198
Price of discharge purchase on	200
Collection of discharge purchase on	219
Notification of discharge by officer giving	202
Transportation furnished on	203
To be prepared in duplicate	204
Identification of payees	204, 211, 213
Payment indorsed on, by Paymaster	205
Loss of, reported to Paymaster-General	206
None on discharge as minor	208
Transfer valid only after discharge	210
to be witnessed	210
Notation of travel allowances on	212, 218
Of men retired	307
Forfeiture of retained pay noted on	321
Credit for retained pay noted on	323
Payment refused on faulty	326
Forfeitures—	
Deposits, by desertion	179, 183
on fraudulent enlistment	185
no, on fraudulent enlistment	185
Of interest on deposits	183
pay by deserters	191
Absence without leave	192
Of all pay at desertion	194
On discharge for fraud	208
Of travel allowances	201, 208, 212, 218
For absence in former muster	301
Reenlistment pay	313, 319
Additional pay on certificate of merit	319
Retained pay, causes	321
noted on rolls and final statements	321
Officer dropped from rolls	386
None on suspension from rank	398
On enlistment from desertion	391
Additional pay in court-martial sentence	392
Exceeding legal limit	402
Monthly, of pay	409
Pay accrued prior to sentence	409
Operation of remission of	410
Fraud—	
In enlistment, minors	208
recruits	209
Funds. (See also PUBLIC MONEYS)—	
Supply, distribution and accounting for	2
limited to needs for brief period	6
of proper appropriations by chief paymasters	14
under each appropriation, report of	98
Deposited with Treasurer when practicable	6
Places of deposit for, on estimates	6
Accumulation of, with paymasters or deposit ries	10
Designation of amounts for each depositary	11
Estimates due on 15th of month	12
notation of changes in	12
monthly, by chief paymasters	34
Chief paymasters to procure, in season	13
distribute, as needed	13
Paymasters to give bonds for	17
Advanced to disbursing officers only	22
Transfers between depositories	26
public, rule	31
of appropriations forbidden	32

Funds. (See also PUBLIC MONEYS)—Continued. Paragraph.
Receipts for, with depositories ... 43
and deposit of ... 84–97
No exchange of, received ... 45
Traffic in, or debts of United States ... 47
Account of, received ... 53
Deposit and safe-keeping of ... 55
Order to turn over, includes what ... 56
Exhausted before presentation of check ... 57
Private, for disbursement ... 59
For checks outstanding three years ... 78
Designation of credit for, on certificate of deposit ... 91
Official credit and personal credit for ... 97
Definition personal credit for ... 97
Transfer and refundments of, on accounts current ... 104
of *all* ... 127
credit sales, subsistence ... 405
Amounts—expressed in terms ... 108
Data on voucher for, disbursed ... 107, 109
Collection of, for other bureaus ... 86
Invoice receipts for ... 110
Checks for transfer of balances ... 127

Gambling or Betting—
Of disbursing officer, penalty, etc ... 41

Graduates Military Academy—
Full pay from graduation ... 265
on graduating leave ... 265
Leave of, no postponement ... 266

Gratuity of Congress—
Not liable for any stoppage ... 414
On release from confinement ... 411

Hospital Service—
Acting steward paid from detail ... 296
" traveling allowance ... 369
Matrons' pay ... 297
Female nurses ... 297
Ration for matron and nurse ... 297

Identification—
Of payees of accounts ... 113
on final statements ... 204, 211, 213
by telegraph ... 211
of check ... 395

Indians—
Agents have no mounted pay ... 230
Journeys to witness issues to ... 351
Scouts, enlistment of ... 327, 328
for three years ... 328
paid as cavalry ... 338
noncommissioned officers for ... 329
retained pay ... 330
reenlistment pay ... 330
no dues for Soldiers' Home ... 330
farriers and blacksmiths for ... 331

Instructions—
Preparation of bond ... 20
muster and pay rolls ... 221

Insurance—
None for public money or property ... 44

Interest—
On deposits, rates and terms ... 181
minimum $5 ... 181
forfeited by desertion ... 183
exempt from debt, etc ... 183
paid from pay of Army ... 184
retained pay ... 323, 325
none prior to 1890 ... 324
computation ... 325, 326

Interpreter—
Pay and payments ... 379

Invoices (of funds)—
Transferred, sent receiving officer ... 31
Data required on ... 110
Filed with account current ... 110
Check data, to be noted on ... 111

Journeys—
Order for, to issue before ... 334, 350
will not prescribe routes ... 335
with voucher ... 336
beyond limits of command ... 354
no mileage on amended ... 349
Mileage on, conducting recruits ... 339
To witness issue of annuity goods ... 351
Under State authority ... 360
Of civilian witnesses ... 420, 421, 422
Return, of witnesses ... 422

Letters (official). (See also CORRESPONDENCE)—
To embrace one subject only ... 65
Of transmittal and character ... 65

	Paragraph.
Letters (official). (See also CORRESPONDENCE)—Continued.	
Proper names in	65
Post-office address in	66
To be signed with pen	67
Legibility of signatures to	67
Rank and corps with signatures	67
Title of actual rank only	68
Longevities. (See SERVICE.)	
Marine Corps—	
Enlistments from, in Army	316
Medal of Honor—	
No extra pay for	319
Messengers to Paymasters—	
Appointed by Secretary of War	146
Mileage. (See also TRAVEL ALLOWANCES.)	
Mileage Accounts—	
Paid by Chief Paymaster where journey ends	333
Authority for suspensions on	348
Mileage Allowance—	
Of four cents per mile	332
For travel without troops	332
Orders for journeys to cover	334
When allowed by route traveled	337
On order to station from leave	338
Conducting recruits from leave	339
On temporary duty from leave	340
change of station on leave	341
leave under orders to change station	342
after "relief"	343
duty on public works	344
Appropriations for engineer officers	345
None on first appointment	346
reappointment	346
transfer on request	346
amended orders	349
order after journey	350
in advance of travel	357
for traveling with troops	359
over bond-aided "roads"	332
Attending committees of Congress	347
Specifications in order carrying	348
On journey to witness annuity issues	351
through Canadian territory	355
impracticable	356
under State authority	360
Military Academy—	
Clothing allowance of band	159
Pay of professors of, on vacation	267
Payment of cadets	271
Minors—	
Discharged for fraud	208
Money Vouchers. (See VOUCHERS.)	
Mounted Pay—	
Officers eligible for	229
Certificate as to service for	229
Of Indian agents	230
infantry companies	231
Data for, on rolls	232
Musicians—	
Clothing allowances	159–160
Of West Point band	159
Allowances of, retired	308
Musters—	
Of men on detached duty	222
Correction of rolls after	224
No payment to absentees from	299
Disqualification at, bars payment	299
Muster and Pay Rolls—	
Clothing charges on, due United States	149
balances of deserters on	151, 153
Desertion data on	195
No settlement on, till United States dues are paid	195
Preparation of	221
Separate for detachments	222
Calculations by paymasters	223
Name of paymaster to appear on	223
Correction retained	224
Appointment data of noncommissioned officers on	225
Data on, for mounted service	232
By mail to paymaster	274
Held for correction of check	279
Death after signing	282
Dues of decedents and deserters on	282
Receipt on	288
for property damages	393
Notation of erroneous payment on	289
on for reenlistment pay	315
continuous service	315
forfeiture retained pay	321

	Paragraph.
Muster and Pay Rolls—Continued.	
Order for stoppage on	380
For indebtedness of recruits on	398
Charges on, for transportation and subsistence	404–405
Names, Proper—	
In correspondence on personal account	65
Noncommissioned Officer—	
Appointment data on rolls	225
Of posts, paid on descriptive lists	287
Date of appointments	293
Temporary appointment of	293
Appointment of, for Indian scouts	320
Oaths—	
Fees for administering	117
On final vouchers	236
Administration of, in Army	428
Officers—	
Title and actual rank	68
Must certify his account or voucher	106
Awaiting orders	166
Of engineers, commutation of quarters for	169
Assistant in Ordnance Bureau	250
On college duty	170
Not entitled to commutation of quarters	173
In arrest attending trial	174
On sick leave	175
Payment of, monthly	226
Eligible for mounted pay	229
Delinquent in finances or accounts	383
Dropped from rolls, Army	386
Orders, etc.,—	
Not copied by paymasters for officers	64
Title and rank in	68
For station changes of paymasters	69
Papers, etc., supporting vouchers	103
Written, for payment of money	120
For payment of money filed with voucher	120
commutation of quarters	167
mounted pay	230, 231
travel requirements	334, 348
To issue before journey	334
No issue of, after journey	350
For travel beyond command	354
Delay in obeying	264
Will not prescribe line of travel	335
Original, to go with voucher	336
Amended, carries no mileage	349
Changing station beyond command	354
Specific, for payment of troops	361
Data in, for transportation	404
Ordnance—	
Clothing allowance for sergeants of	157
Men discharged by favor	217
Pay of principal assistant of	250
Overpayments—	
Deduction of, from next payment	270
assigned accounts	270
Not lost by subsequent desertion	394
Pay—	
Advance of, on distant station	23
Operations, monthly report of	35
Data for, by day or month	107
Status of aid on leave	136–138
Of aid from date of report for duty	137
appointed on leave	138
Clerks and messengers at department headquarters	147
Officers on sick leave	175
Forfeiture for unauthorized absence	192
of, by deserter	194
for three months' absence	386
none, on suspension from rank	387
Of deserter, in former enlistment	196
For day of entry and discharge from service	205
None on discharge as minor	208
alien	294
On retention in service beyond term	214
Mounted. (See MOUNTED PAY.)	
Of acting commissaries of subsistence	233
Disallowed for two staff appointments	234
From acceptance of new appointment	235
vacancy, on promotion	235
Officers', resigned	237
retired	238
dismissed	239
For length of service. (See SERVICE PAY.)	
day of commencement and expiration of service	241
On appointment in volunteers, from Army	242
No increase, for brevet service	249
Of assistant in Ordnance Bureau	250

Pay—Continued. Paragraph.
Vouchers for full months only 251
Of regimental staff officers detailed 252
commencement of pay 253
till relieved 254
Law for, during absence 256
Absent under civil restraint 257
for sickness or wound 258
Full, on leave 260
data for 262
cadet from graduation 265
on graduating leave 265
professors of Military Academy on vacation 267
Authority for stoppage of 269
Sent in envelopes 273–275
In time of war 283
Absentees receipted for on rolls 282
Declined after signing rolls 283
Waiting trial after expiration of service 291
No settlement of, on rolls till balance is due 292
Status, under arrest on furlough 295
Acting hospital steward 296
Hospital matrons 297
female nurses 297
No stoppage of, as a preventative 298
In confinement, no conviction 303
Not liable for company fund 304
Retired enlisted men 308
Active, to include day of retirement 310
For reenlistment. (See REENLISTMENT PAY.)
continuous service 315
reporters 377
Of interpreters 379
Stoppage, on order of Secretary of War 384
causes for 384
approval of, by Secretary of War 385
includes all salary, etc 387
for debts in old enlistment 397
Not liable to attachment, etc 396
Accrued prior to sentence 409
Remission of forfeiture of 410
Of veterinary surgeon 416
on leave 417
Civilian witnesses in Government employ 420
not in Government employ 421
Of acting assistant surgeons 244

Pay Accounts—
May be paid to assignee 123
No payment on, till due 226
transfer of, till due 228
Notification of transfer of 228
Authority for mounted pay on 232
To show absence, data 259
Deduction of overpayment from 270
For enlisted men retired 311

Pay, Additional—
Of aid-de-camp 137, 138
acting commissaries of subsistence 233
For staff appointments 234
length of service. (See SERVICE.)
None for brevet service 249
Of assistant in Ordnance Bureau 250
For continuous service 313–317
reenlistment 313–317
certificate of merit 318
Included in forfeitures 319
stoppages by court-martial 392
None on medal of honor 319
When assigned to duties of higher grade 249

Pay Department—
General administration of 1–7

Payees—
Identification of 113, 204, 213
List of, for commutation of quarters 172
Identity of, on final statements 204, 213
Verification of identity of, by telegraph 211

Pay, Extra—
Special authorization for 48
None for disbursing public money 48
As acting commissary 233
For two staff appointments 234

Paymasters (see also DISBURSING OFFICERS)—
Subject to control of chief paymaster 9
Responsible for accumulation of fund 10
Receive funds from chief paymasters 13, 14
Absence of, on monthly reports 16
All, must give bond 17

	Paragraph.
Paymasters. (See also DISBURSING OFFICERS)—Continued.	
Sureties, verification of	18
bound jointly and severally	19
for double the amount of bond	19
residence of, on, bond	19
Instructions to, for preparation of bond	20
Bonds, not surrendered	21
Shall not agree for future payment	24
Immediate care for moneys received	28, 55
Moneys in personal possession	28
Inactive, with funds to his credit	29
Checks outstanding and unpaid	29
three years	36, 77
Credit for moneys unchanged three years	30
Disposal of moneys collected	37
Rendition of account within ten days	33, 101
Absent from station at end of month	38
No interest in Government purchases or sales	39
Betting or gambling	41
Official signature for depositary	42
Can not exchange funds received for disbursement	45
Shall pay in funds received	45
To account for premium on securities	46
Trading in funds or obligations of United States	47
Passing fraudulent receipts	50
To keep accurate accounts	53
Penalty for nonrendition of accounts	53
Deposit or safe-keeping of funds by	55
Balances on closing accounts	56
rebonding	56
Statements of accounts from Treasury	58
Can not use private funds for Government	60
Do not write vouchers for officers	64
make copies of orders for officers	64
Reports of station changes by	69
address on leave	71
Issue of duplicate checks by	74
Verification of checks of inactive	75
Checks, three-year limit for	76
outstanding over three years	78–79
on change of station	83
verification of balance for	83
mutilated or canceled	82
only official, used by	81
collected for other bureaus by	86
Deposit of collections by	87
To scrutinize certificates of deposit	95
Official credit and personal credit of	97
Definition of personal credit of	97
To have notice of appropriations supplied	98
keep cashbook	125
check stub	125
close account on renewal of bond	127
change of station	127
leave over ten days	127
Can not plead ignorance of acts of clerk	141
Changing station take their clerks	142
Traveling without funds, no clerk allowed	143
On leave, status of clerk	145
Messengers, appointed on approval of Secretary of War	144
To have notice of loss of final statements	206
Name to be entered on rolls	223
Make the calculations on rolls	223
To report failure of payment	272
Will not pay on laundry rolls	398
Paymaster's Clerks—	
Shall not purchase pay accounts	40
Authority for appointment of	146
Interested in accounts or claims	141
Can not assist in collection of claims	141
Expenses changing station	142
To be paid by his chief	144
Certificate of service of	144
Status of, chief on leave	145
Paymaster-General—	
Duties directed by President	1
To supply funds for payment of Army	2–6
report double payments	3, 255
call for refundments	3
keep record of deposits	4
compile distance tables	5
regulate supply of funds	6
May grant one month's leave	7
To verify sufficiency of sureties	18
Payments—	
Double, reported by Paymaster-General	3, 255
Proportion of, by chief paymaster	8

	Paragraph.
Pay—Continued.	
Vouchers for full months only	251
Of regimental staff officers detailed	252
commencement of pay	253
till relieved	254
Law for, during absence	256
Absent under civil restraint	257
for sickness or wound	258
Full, on leave	260
data for	262
cadet from graduation	265
on graduating leave	265
professors of Military Academy on vacation	267
Authority for stoppage of	269
Sent in envelopes	273–275
In time of war	283
Absentees receipted for on rolls	282
Declined after signing rolls	283
Waiting trial after expiration of service	291
No settlement of, on rolls till balance is due	292
Status, under arrest on furlough	295
Acting hospital steward	296
Hospital matrons	297
female nurses	297
No stoppage of, as a preventative	298
In confinement, no conviction	303
Not liable for company fund	304
Retired enlisted men	308
Active, to include day of retirement	310
For reenlistment. (See REENLISTMENT PAY.)	
continuous service	315
reporters	377
Of interpreters	379
Stoppage, on order of Secretary of War	384
causes for	384
approval of, by Secretary of War	385
includes all salary, etc	387
for debts in old enlistment	397
Not liable to attachment, etc	396
Accrued prior to sentence	409
Remission of forfeiture of	410
Of veterinary surgeon	416
on leave	417
Civilian witnesses in Government employ	420
not in Government employ	421
Of acting assistant surgeons	244
Pay Accounts—	
May be paid to assignee	123
No payment on, till due	226
transfer of, till due	228
Notification of transfer of	228
Authority for mounted pay on	232
To show absence, data	259
Deduction of overpayment from	270
For enlisted men retired	311
Pay, Additional—	
Of aid-de-camp	137, 138
acting commissaries of subsistence	233
For staff appointments	234
length of service. (See SERVICE.)	
None for brevet service	249
Of assistant in Ordnance Bureau	250
For continuous service	313–317
reenlistment	313–317
certificate of merit	318
Included in forfeitures	319
stoppages by court-martial	392
None on medal of honor	319
When assigned to duties of higher grade	249
Pay Department—	
General administration of	1–7
Payees—	
Identification of	113, 204, 213
List of, for commutation of quarters	172
Identity of, on final statements	204, 213
Verification of identity of, by telegraph	211
Pay, Extra—	
Special authorization for	4[illegible]
None for disbursing public money	[illegible]
As acting commissary	2
For two staff appointments	[illegible]
Paymasters (see also DISBURSING OFFICERS)—	
Subject to control of chief paymaster	
Responsible for accumulation of fund	
Receive funds from chief paymasters	
Absence of, on monthly reports	
All, must give bond	

	Paragraph.
Premium—	
From sale of public securities	46
Professors, M. A.—	
Full pay on vacation	267
Promotion—	
Pay on, from vacancy	235
No travel allowances on discharge for	365
Property—	
Proceeds of Government	84
Damage to, by troops	393
Stoppages for. Data for	401
Public Moneys. (See also FUNDS)—	
Advanced to disbursing officers only	22
for services on distant stations	23
No diversion of, from object of appropriation	24
expenditure in excess of appropriation	24
Disbursement from appropriation, current	24
No engagement of, in anticipation	24
National-bank depositories for	25
Division of deposits in depositories	26
Deposits in proportion to security	26
Transfers of, through Treasury	26
Of different bureaus kept separately	27
Immediate deposit of, on receipt	28
Keeping of, in personal possession	28
Credits unchanged three years	30
Rule for transfers of	31
Invoices of, transferred	31
No transfer between appropriations	32
Disposal of collections of	37
Returns of, required	33–36
Rendition of accounts of	33
Estimate for monthly	34
Receipts for, deposited	43
No allowance for insurance of	44
exchange of, received	45
Traffic in, of United States	47
No extra pay for disbursement of	48
Accurate account to be kept of	53
Deposit of, intact	55
Of deceased officer	63
How made available	84
All, must be deposited	84
Certificate of deposit for every deposit of	84
designation for credit on	91
Collections account, other bureaus	86
Official and personal credit for	97
Receipts for, in words and figures	116
Transfer of balance of, on renewal of bond	127
change of station	127
on absence over ten days	127
checks for	127
Transactions on accounts current	128
Balance due United States on accounts current	128
Public Securities—	
Premium from sale of	46
Traffic in debts or, of United States	47
Quarters—	
Inadequate, or none	161
Quarters, Commutation of—	
None on duty with troops	173
for field service	173
on sick leave	162, 175
pending change of station	165
During ordinary leave	162
temporary absence on duty	163
On change of station during absence	164
Awaiting orders for Government	166
Not due till report in person	166
Order required on first voucher for	167
for relief on final voucher for	167
For officers of Engineers	169
on college duty	170
By whom payable	171
List of payees of, for paymasters	172
List of officers *not* entitled	173
Officer in arrest attending trial	174
Rank—	
Regiment, etc., to follow signature	67
Title of actual, only allowed	68
Rations—	
For hospital matrons	297
female nurses	297
Receipts—	
For Treasury drafts	43
funds with depositary	43
Passing of fraudulent	50
For more than payment	51
Separate, for moneys, decedents	62

Receipts—Continued. Paragraph.
For decedents' moneys written by officer 62
purchases, contingent fund 70
On vouchers by mail for signature 109
to show date of check 109
For funds data required 110
Check data on 109–111
Signed by "firm" 112
For "firm," by clerk, inva'id 112
Signatures in, and accounts to be alike 114
Amount in, in words and figures 116
For moneys refunded 381
To be forwarded by *officer* 381
For damages by troops 393
on rolls 393

Recruits—
Discharged for disability 209
fraud 209
Credit with trader and laundry 398
Rolls for dues of 398
At depots without traders 399

Reenlistments—
Delayed over three months 314
From Marine Corps 316
After interrupted service 317
Of Indian scouts 330

Reenlistment pay—
Rates, etc 313
Subject to forfeiture 313, 393
Notation for, on rolls 315

Reports, requirements, etc.—
Data on, of chief paymaster 16
Monthly, pay operations by chief paymaster 35
Annual, checks out three years 36
No letter of transmittal required 65
Immediate, of station changes 69
Of absence on detached service 69
May be required by chief paymasters 126
Of deposits by enlisted men 176
temporary duty, on leave 262

Reporters. (See STENOGRAPHERS.)

Requisition—
Number on account current 128

Residence—
Of surety on bond 19
payee on final voucher 236

Resignation—
Payment upon 237
While on leave 237

Restoration to service—
Pay of deserter 191

Retained Pay—
Of soldier held beyond term 158
Interest on 324, 325
computation of 325, 326
Treated as deposit 323
Forfeitures and liabilities of 320, 321
Scheme of operation 320
Causes forfeiting 321, 323
Forfeiture of, noted on "rolls" 321
final statements 321
Credited on final statements 333
Subject to Government dues 323
For Indian scouts 330

Retired List (officers)—
Payment of, on retirement 238
Increased pay after retirement 247

Retired List (soldiers)—
Paid on descriptive lists 287
Establishment of 306
Final statements and descriptive lists given 307, 309
Signature of, required 307
Payment, monthly 308, 309
noted on descriptive list 309
Pay rate and allowances 308
No deduction except for Soldiers' Home 308
Clothing allowances 308, 389
Witness of signature of 309
Active pay to date of retirement 310
Service data on voucher 312
No travel allowances on retirement 364
Pay general-service clerks and messengers 147

Returns—
Required of paymasters 33–36
No letters of transmittal for 65
For contingent expenses 70
Of checks outstanding three years 77
on change of station 83

	Paragraph.
Reward—	
Apprehension of deserter	186
costs, etc	187–191
None on nonconviction	188
Sentence—	
Beyond term of enlistment	322
legal limit	402
Date of commencement	406–409
Operation of, of confinement	407
Second, before execution of first	408
Forfeiture of pay monthly	409
Pay accrued prior to	409
Effect of remission of	410
When inoperative	411
Date of discharge in	412
Inoperative against gratuity by Congress	413
Service—	
On distant stations	23
No extra pay for extra, or duty	48
By day or month. Data	107
Computation of time of	118
of, for discharge	202
Payment for broken periods of	118
Commencing in February	118
on 31st of month	118
At per diem rates	118
Certificate for, paymaster's clerks	146
Beyond expiration of term	158, 214
Of deserters in desertion	192
Restoration of deserter to	191
Date of discharge by expiration of	199
Purchase of discharge from	200
Pay for day of entry and discharge from	205–241
Musters on detached	222
Of infantry, mounted	231
Authority for mounted	231, 232
Settlements on leaving	236
Cadet, for retirement	215
Restoration to	191
Data on vouchers of retired men	312
Pay for continuous	314–316
Of Indian scouts	327–331
Service, Pay for length of—	
Service as cadet reckoned	240–245
From date of acceptance	243
On *yearly* pay only	245
All service counts for	246
Of suspended cadet	248
Signal Corps—	
Payment of sergeants of	287
Signatures—	
Disbursing officers to furnish	42
To be made with pen	67
legibly and plainly written	67
Rank and corps to follow	67
By order, to show authority	67
On vouchers by mail	109
"firm"	112
account and receipt to be alike	114
Witness of, by proxy	115
mark	289
Of soldier with notice of discharge	202
retired	309
Soldiers' Home—	
Dues from retired men for	308
Staff Officers—	
Accepting separate detail	252
On recruiting detail	252
Pay of regimental	253
Regimental, paid till relieved	254
Stateroom—	
Pay for, on steamer	353
Stations—	
Service on distant	23
Absence from at end of month	38
on detached service	69
Post-office address of, in letter	66
Data of changes by paymasters	69
Changes of, of paymasters' clerks	142
during absence, quarters, etc	164
mileage	341
No commutation of quarters pending change of	165
Absence, under orders to change	342
Relief from, with leave	343
Stenographers—	
Authority for employment	376, 377
Rate of pay for	377

	Paragraph.
Stoppage—	
Authority to make	269, 384
Deduction of, from assigned account	272
Of pay as a preventative	299
None from travel allowances	362
on suspension from rank, etc	388
Order of, on rolls	380
Receipts for	381
Reports of collection of	382
Causes for, of pay	383–385
Monthly circular of	385
approval of	385
Payment to accord with, record	385
Of pay includes all salary, etc	387
For absence includes clothing	389, 390
Court-martial includes additional pay	392
For damages by troops	393
debts in former enlistment	394, 396
property, etc	401
tailor or shoemaker	402
transportation and subsistence, on rolls	404, 405
Inoperative against gratuity by Congress	414
Subsistence—	
Pay of Acting Commissary of	234
Data for, charges on rolls	404, 405
Collections on credit sales of	405
Sureties on Bonds—	
Verified every two years	18
Are bound jointly and severally	19
For double amount of bond	19
Residence of, required	19
Surgeons—	
Pay of Assistant, (See notes, PAY TABLES.)	
Suspensions in Account—	
Resumed after closing account	56
Under old bond	56
Notified to officer by chief of bureau	124
Correction in next account	124
Notation of voucher in	124
Preliminary statements of	129
On revision of examination	129
Treatment of, collected	130
Voucher noted on collection of	130
To appear on account current	131
Credit for, removed	131
On mileage accounts	338
Tables—	
Of distances by Paymaster-General	5
Tailor—	
Collection for, on rolls	403
Trader—	
Dues from recruits	398
Transfers, Officers—	
No mileage on	346
Transfers, Public Moneys—	
Between depositories, through Treasury	26
Rule for	31
Checks for	31
None of different appropriations	32
On account current	132
Transfers, Final Statements—	
Only valid after discharge	210
Indorsed on discharge	210
Must be witnessed	210
Transfer, Pay Accounts—	
Not valid till due	228
Notification of	228
Transfer Collections—	
For subsistence sales	405
Transportation—	
Of paymaster's clerk	143
deserter and guard	187
On absence without leave	187
Of witness, case deserter	187
Furnished to reach paymaster	203
Reimbursement for cost of	332
Sleeper and baggage charges	332, 352
Stateroom charges	353
Deduction for, furnished	363
Charges for, on rolls	405
In kind for civil witnesses	420
Travel—	
On duty with public works	344
fortification duty	345
Orders for, beyond limits of command	354
Through Canadian territory	355
By impracticable routes	356
No advance mileage for	357

Travel—Continued. Paragraph.
With troops—no mileage ... 350
Of laborers, teamsters, etc ... 425
To attend Congressional committee ... 347
Specifications in orders for ... 348
Travel Allowances. (See also MILEAGE)—
None on discharge by purchase ... 200
as minor ... 208
by favor ... 217
in hands of civil authority ... 371
by request ... 372
optional discharge ... 373
to veterinary surgeons ... 418
Computation of, on discharge ... 207
Discharge without ... 212, 218
Includes extra pay for certificate of merit, etc ... 319
On duty with public works ... 345
Rates for enlisted men ... 362
Not liable for Government dues ... 362
Computation of ... 363
For fractions of days ... 363, 370
None on retirement ... 364
discharge for promotion ... 365
purchase of discharge ... 366
discharge for transfer ... 365
to soldier drawing pay ... 368
Treasury Drafts—
Receipts of depositary for ... 43
Troops—
Responsibility for regular payment of ... 13
Payment of, monthly ... 272
by paymaster in person ... 273
in field ... 285
campaign ... 286
garrison ... 286
Definition of travel with ... 359
Specific orders for payment of ... 361
Stoppage for damage by ... 393
Verification—
Of sureties on bond ... 18
check, inactive disbursing officer ... 75
balances for outstanding checks ... 83
certificates of deposit, by depositors ... 85
bureaus ... 89
payments by express ... 278
identity of payee by telegraph ... 211
on final statements ... 204, 211, 213
Veterinary Surgeons—
Paid on Form 3 monthly ... 415
Pay and assignment ... 416, 419
of, on leave ... 417
No travel pay on discharge ... 418
Borne on rolls, field and staff ... 419
Volunteers—
Appointments in, from Army ... 242
Service, counts for increased pay ... 246
Pay and allowances ... 226, 431
Vouchers—
Not duty of paymasters to write, for officers ... 64
Appropriation to be noted on ... 99
Sent separate from account ... 101
Original, to accompany account ... 102
When copies are accepted ... 102
Orders and papers supporting ... 103
Number required stated on each ... 105
Certificate of fact on, by officer ... 106
Data on, for daily or monthly pay ... 107, 109
funds disbursed ... 109
of check added to receipt on ... 109
entered on ... 110
Fractions of cent in ... 108
Money amounts expressed in terms ... 108, 109
To be completed before signature ... 109
By mail for signature ... 109
Receipt on, by mail for signature ... 109
To be signed before issue of check ... 109
Payment by currency noted on ... 111
on assigned ... 122, 123
Signed by "firm" ... 112
Signature and name in, to be alike ... 114
Order for payment filed with ... 120
Noted in suspensions made ... 124
collected ... 130
Order for commutation of quarters with ... 167
Final, for commutation of quarters—data ... 167
Certificate for mounted pay with ... 229
Oath on, for final payment ... 236
For full month's pay ... 251

Vouchers—Continued. Paragraph.
Errors in, aggregating 20 cents 302
Service date for retired men on 312
Original order for travel with 336
Number of, in collection made 382
Witnesses, etc.—
To signature by proxy 115
mark 288, 310
transfer of final statements 210
payment on rolls 222, 281
Services as, on leave 268
Pay of civil, in Government employ 420
not in Government employ 421
for return journey of 422
Itemized account required 423
Affidavit of, in account 423
Attendance on civil courts 424
Fees for deposition of 426, 427
declining to testify 429
for summary court 430

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